

- Create a program where the state offers reimbursements to schools that agree to install metal detectors. \$2000 per installation. This is contingent upon the school having armed staff or armed security guards at a ratio of 1:200 students
 - Lines 1816-1848
- Require sheriff to perform background check for school staff member for CCW at 25\$ discount
 - Lines 501-523
 - Lines 940-963
- Increase the foundation formula to a school by \$100 per month for each teacher of a school who has agreed to carry a concealed handgun while teaching
 - Lines 1833-1848
- Require that staff who will be armed in school complete advanced training taught by an expert on the subject of dealing with an active shooter in a school or classroom environment.
 - Lines 345-348
 - Lines 3311-3315 - Definition
- Provide a tax credit for teachers who agree to carry a concealed handgun while teaching.
 - Lines 2304-2317
 - Lines 3172-3174
 - Lines 3337-3360
 - Lines 3425-3427

Best,
~Bob

Good morning all,

Please find attached the bill draft that we plan to use as a "jumping off point" in this morning's IP Meeting.

Respectfully,

Bob Reed

Legislative Aide to State Representative Ron Young
Chairman, Ohio House Economic Development, Commerce and Labor
Committee

Ohio House District 61

77 South High Street, 13th Floor
Columbus, OH 43215
(614) 644-6074
Bob.Reed@OhioHouse.gov

Rep. Young asked that we might be able to move up this meeting to Wednesday morning at 11am in the 13th Floor East Conference Room. I am sorry for the short notice, but we sure would appreciate all of your attendance if at all possible.

Regards,

Representative Young would like to invite you to an interested party meeting next Friday March 16th at 10am in the 13th Floor East Conference Room. The subject matter is discussing a bill regarding Enhanced School Security, Active Shooter training, and Classroom safety. We do not yet have a bill draft back from LSC but will send it to you as soon as it is received.

Thank you for your input, and we look forward to your participation.

Bob Reed

Legislative Aide to State Representative Ron Young
Chairman, Ohio House Economic Development, Commerce and Labor
Committee

Ohio House District 61

77 South High Street, 13th Floor
Columbus, OH 43215
(614) 644-6074
Bob.Reed@OhioHouse.gov

Reviewed As To Form By
Legislative Service Commission

I_132_2358

132nd General Assembly
Regular Session
2017-2018

. B. No.

A BILL

To amend sections 109.78, 2923.11, 2923.122,
2923.125, 2925.01, 3314.03, 3326.11, 5747.01,
5747.02, 5747.08, and 5747.98 and to enact
sections 3319.70 and 5747.69 of the Revised Code
and to amend Sections 265.10 and 265.260 of Am.
Sub. H.B. 49 of the 132nd General Assembly to
provide financial incentives to schools and
individuals for participating in certain school
security initiatives and to make an
appropriation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 109.78, 2923.11, 2923.122,
2923.125, 2925.01, 3314.03, 3326.11, 5747.01, 5747.02, 5747.08,
and 5747.98 be amended and sections 3319.70 and 5747.69 of the
Revised Code be enacted to read as follows:

Sec. 109.78. (A) The executive director of the Ohio peace
officer training commission, on behalf of the commission and in
accordance with rules promulgated by the attorney general, shall
certify persons who have satisfactorily completed approved


a7deeq6ypfundqy7x95cbx

training programs designed to qualify persons for positions as 19
special police, security guards, or persons otherwise privately 20
employed in a police capacity and issue appropriate certificates 21
to such persons. Application for approval of a training program 22
designed to qualify persons for such positions shall be made to 23
the commission. An application for approval shall be submitted 24
to the commission with a fee of one hundred twenty-five dollars, 25
which fee shall be refunded if the application is denied. Such 26
programs shall cover only duties and jurisdiction of such 27
security guards and special police privately employed in a 28
police capacity when such officers do not qualify for training 29
under section 109.71 of the Revised Code. A person attending an 30
approved basic training program administered by the state shall 31
pay to the agency administering the program the cost of the 32
person's participation in the program as determined by the 33
agency. A person attending an approved basic training program 34
administered by a county or municipal corporation shall pay the 35
cost of the person's participation in the program, as determined 36
by the administering subdivision, to the county or the municipal 37
corporation. A person who is issued a certificate for 38
satisfactory completion of an approved basic training program 39
shall pay to the commission a fee of fifteen dollars. A 40
duplicate of a lost, spoliated, or destroyed certificate may be 41
issued upon application and payment of a fee of fifteen dollars. 42
Such certificate or the completion of twenty years of active 43
duty as a peace officer shall satisfy the educational 44
requirements for appointment or commission as a special police 45
officer or special deputy of a political subdivision of this 46
state. 47

(B) (1) The executive director of the Ohio peace officer 48
training commission, on behalf of the commission and in 49

accordance with rules promulgated by the attorney general, shall 50
certify basic firearms training programs, and shall issue 51
certificates to class A, B, or C licensees or prospective class 52
A, B, or C licensees under Chapter 4749. of the Revised Code and 53
to registered or prospective employees of such class A, B, or C 54
licensees who have satisfactorily completed a basic firearms 55
training program of the type described in division (A) (1) of 56
section 4749.10 of the Revised Code. 57

Application for approval of a basic firearms training 58
program shall be made to the commission. An application shall be 59
submitted to the commission with a fee of one hundred dollars, 60
which fee shall be refunded if the application is denied. 61

A person who is issued a certificate for satisfactory 62
completion of an approved basic firearms training program shall 63
pay a fee of ten dollars to the commission. A duplicate of a 64
lost, spoliated, or destroyed certificate may be issued upon 65
application and payment of a fee of five dollars. 66

(2) The executive director, on behalf of the commission 67
and in accordance with rules promulgated by the attorney 68
general, also shall certify firearms requalification training 69
programs and instructors for the annual requalification of class 70
A, B, or C licensees under Chapter 4749. of the Revised Code and 71
registered or prospective employees of such class A, B, or C 72
licensees who are authorized to carry a firearm under section 73
4749.10 of the Revised Code. Application for approval of a 74
training program or instructor for such purpose shall be made to 75
the commission. Such an application shall be submitted to the 76
commission with a fee of fifty dollars, which fee shall be 77
refunded if the application is denied. 78

(3) The executive director, upon request, also shall 79

review firearms training received within three years prior to 80
November 23, 1985, by any class A, B, or C licensee or 81
prospective class A, B, or C licensee, or by any registered or 82
prospective employee of any class A, B, or C licensee under 83
Chapter 4749. of the Revised Code to determine if the training 84
received is equivalent to a basic firearms training program that 85
includes twenty hours of handgun training and five hours of 86
training in the use of other firearms, if any other firearm is 87
to be used. If the executive director determines the training 88
was received within the three-year period and that it is 89
equivalent to such a program, the executive director shall issue 90
written evidence of approval of the equivalency training to the 91
licensee or employee. 92

(C) There is hereby established in the state treasury the 93
peace officer private security fund, which shall be used by the 94
Ohio peace officer training commission to administer the 95
training program to qualify persons for positions as special 96
police, security guards, or other private employment in a police 97
capacity, as described in division (A) of this section, and the 98
training program in basic firearms and the training program for 99
firearms requalification, both as described in division (B) of 100
this section. All fees paid to the commission by applicants for 101
approval of a training program designed to qualify persons for 102
such private police positions, basic firearms training program, 103
or a firearms requalification training program or instructor, as 104
required by division (A) or (B) of this section, by persons who 105
satisfactorily complete a private police training program or a 106
basic firearms training program, as required by division (A) or 107
(B) of this section, or by persons who satisfactorily requalify 108
in firearms use, as required by division (B) (2) of section 109
4749.10 of the Revised Code, shall be transmitted to the 110

treasurer of state for deposit in the fund. The fund shall be 111
used only for the purpose set forth in this division. 112

(D) No public or private educational institution or 113
superintendent of the state highway patrol shall employ a person 114
as a special police officer, security guard, or other position 115
in which such person goes armed while on duty, who has not 116
received a certificate of having satisfactorily completed an 117
approved basic peace officer training program, unless the person 118
has completed twenty years of active duty as a peace officer. 119
This division does not apply to a school employee who carries a 120
concealed handgun in accordance with division (D)(1)(a)(iv) of 121
section 2923.122 of the Revised Code, provided that the 122
employee's primary duties are unrelated or incidental to the 123
provision of security services. 124

Sec. 2923.11. As used in sections 2923.11 to 2923.24 of 125
the Revised Code: 126

(A) "Deadly weapon" means any instrument, device, or thing 127
capable of inflicting death, and designed or specially adapted 128
for use as a weapon, or possessed, carried, or used as a weapon. 129

(B) (1) "Firearm" means any deadly weapon capable of 130
expelling or propelling one or more projectiles by the action of 131
an explosive or combustible propellant. "Firearm" includes an 132
unloaded firearm, and any firearm that is inoperable but that 133
can readily be rendered operable. 134

(2) When determining whether a firearm is capable of 135
expelling or propelling one or more projectiles by the action of 136
an explosive or combustible propellant, the trier of fact may 137
rely upon circumstantial evidence, including, but not limited 138
to, the representations and actions of the individual exercising 139

control over the firearm. 140

(C) "Handgun" means any of the following: 141

(1) Any firearm that has a short stock and is designed to 142
be held and fired by the use of a single hand; 143

(2) Any combination of parts from which a firearm of a 144
type described in division (C) (1) of this section can be 145
assembled. 146

(D) "Semi-automatic firearm" means any firearm designed or 147
specially adapted to fire a single cartridge and automatically 148
chamber a succeeding cartridge ready to fire, with a single 149
function of the trigger. 150

(E) "Automatic firearm" means any firearm designed or 151
specially adapted to fire a succession of cartridges with a 152
single function of the trigger. 153

(F) "Sawed-off firearm" means a shotgun with a barrel less 154
than eighteen inches long, or a rifle with a barrel less than 155
sixteen inches long, or a shotgun or rifle less than twenty-six 156
inches long overall. 157

(G) "Zip-gun" means any of the following: 158

(1) Any firearm of crude and extemporized manufacture; 159

(2) Any device, including without limitation a starter's 160
pistol, that is not designed as a firearm, but that is specially 161
adapted for use as a firearm; 162

(3) Any industrial tool, signalling device, or safety 163
device, that is not designed as a firearm, but that as designed 164
is capable of use as such, when possessed, carried, or used as a 165
firearm. 166

(H) "Explosive device" means any device designed or 167
specially adapted to cause physical harm to persons or property 168
by means of an explosion, and consisting of an explosive 169
substance or agency and a means to detonate it. "Explosive 170
device" includes without limitation any bomb, any explosive 171
demolition device, any blasting cap or detonator containing an 172
explosive charge, and any pressure vessel that has been 173
knowingly tampered with or arranged so as to explode. 174

(I) "Incendiary device" means any firebomb, and any device 175
designed or specially adapted to cause physical harm to persons 176
or property by means of fire, and consisting of an incendiary 177
substance or agency and a means to ignite it. 178

(J) "Ballistic knife" means a knife with a detachable 179
blade that is propelled by a spring-operated mechanism. 180

(K) "Dangerous ordnance" means any of the following, 181
except as provided in division (L) of this section: 182

(1) Any automatic or sawed-off firearm, zip-gun, or 183
ballistic knife; 184

(2) Any explosive device or incendiary device; 185

(3) Nitroglycerin, nitrocellulose, nitrostarch, PETN, 186
cyclonite, TNT, picric acid, and other high explosives; amatol, 187
tritonol, tetrytol, pentolite, pecretol, cyclotol, and other 188
high explosive compositions; plastic explosives; dynamite, 189
blasting gelatin, gelatin dynamite, sensitized ammonium nitrate, 190
liquid-oxygen blasting explosives, blasting powder, and other 191
blasting agents; and any other explosive substance having 192
sufficient brisance or power to be particularly suitable for use 193
as a military explosive, or for use in mining, quarrying, 194
excavating, or demolitions; 195

(4) Any firearm, rocket launcher, mortar, artillery piece,	196
grenade, mine, bomb, torpedo, or similar weapon, designed and	197
manufactured for military purposes, and the ammunition for that	198
weapon;	199
(5) Any firearm muffler or suppressor;	200
(6) Any combination of parts that is intended by the owner	201
for use in converting any firearm or other device into a	202
dangerous ordnance.	203
(L) "Dangerous ordnance" does not include any of the	204
following:	205
(1) Any firearm, including a military weapon and the	206
ammunition for that weapon, and regardless of its actual age,	207
that employs a percussion cap or other obsolete ignition system,	208
or that is designed and safe for use only with black powder;	209
(2) Any pistol, rifle, or shotgun, designed or suitable	210
for sporting purposes, including a military weapon as issued or	211
as modified, and the ammunition for that weapon, unless the	212
firearm is an automatic or sawed-off firearm;	213
(3) Any cannon or other artillery piece that, regardless	214
of its actual age, is of a type in accepted use prior to 1887,	215
has no mechanical, hydraulic, pneumatic, or other system for	216
absorbing recoil and returning the tube into battery without	217
displacing the carriage, and is designed and safe for use only	218
with black powder;	219
(4) Black powder, priming quills, and percussion caps	220
possessed and lawfully used to fire a cannon of a type defined	221
in division (L) (3) of this section during displays,	222
celebrations, organized matches or shoots, and target practice,	223
and smokeless and black powder, primers, and percussion caps	224

possessed and lawfully used as a propellant or ignition device 225
in small-arms or small-arms ammunition; 226

(5) Dangerous ordnance that is inoperable or inert and 227
cannot readily be rendered operable or activated, and that is 228
kept as a trophy, souvenir, curio, or museum piece. 229

(6) Any device that is expressly excepted from the 230
definition of a destructive device pursuant to the "Gun Control 231
Act of 1968," 82 Stat. 1213, 18 U.S.C. 921(a)(4), as amended, 232
and regulations issued under that act. 233

(M) "Explosive" means any chemical compound, mixture, or 234
device, the primary or common purpose of which is to function by 235
explosion. "Explosive" includes all materials that have been 236
classified as division 1.1, division 1.2, division 1.3, or 237
division 1.4 explosives by the United States department of 238
transportation in its regulations and includes, but is not 239
limited to, dynamite, black powder, pellet powders, initiating 240
explosives, blasting caps, electric blasting caps, safety fuses, 241
fuse igniters, squibs, cordeau detonant fuses, instantaneous 242
fuses, and igniter cords and igniters. "Explosive" does not 243
include "fireworks," as defined in section 3743.01 of the 244
Revised Code, or any substance or material otherwise meeting the 245
definition of explosive set forth in this section that is 246
manufactured, sold, possessed, transported, stored, or used in 247
any activity described in section 3743.80 of the Revised Code, 248
provided the activity is conducted in accordance with all 249
applicable laws, rules, and regulations, including, but not 250
limited to, the provisions of section 3743.80 of the Revised 251
Code and the rules of the fire marshal adopted pursuant to 252
section 3737.82 of the Revised Code. 253

(N) (1) "Concealed handgun license" or "license to carry a 254

concealed handgun" means, subject to division (N) (2) of this 255
section, a license or temporary emergency license to carry a 256
concealed handgun issued under section 2923.125 or 2923.1213 of 257
the Revised Code or a license to carry a concealed handgun 258
issued by another state with which the attorney general has 259
entered into a reciprocity agreement under section 109.69 of the 260
Revised Code. 261

(2) A reference in any provision of the Revised Code to a 262
concealed handgun license issued under section 2923.125 of the 263
Revised Code or a license to carry a concealed handgun issued 264
under section 2923.125 of the Revised Code means only a license 265
of the type that is specified in that section. A reference in 266
any provision of the Revised Code to a concealed handgun license 267
issued under section 2923.1213 of the Revised Code, a license to 268
carry a concealed handgun issued under section 2923.1213 of the 269
Revised Code, or a license to carry a concealed handgun on a 270
temporary emergency basis means only a license of the type that 271
is specified in section 2923.1213 of the Revised Code. A 272
reference in any provision of the Revised Code to a concealed 273
handgun license issued by another state or a license to carry a 274
concealed handgun issued by another state means only a license 275
issued by another state with which the attorney general has 276
entered into a reciprocity agreement under section 109.69 of the 277
Revised Code. 278

(O) "Valid concealed handgun license" or "valid license to 279
carry a concealed handgun" means a concealed handgun license 280
that is currently valid, that is not under a suspension under 281
division (A) (1) of section 2923.128 of the Revised Code, under 282
section 2923.1213 of the Revised Code, or under a suspension 283
provision of the state other than this state in which the 284
license was issued, and that has not been revoked under division 285

(B) (1) of section 2923.128 of the Revised Code, under section	286
2923.1213 of the Revised Code, or under a revocation provision	287
of the state other than this state in which the license was	288
issued.	289
(P) "Misdemeanor punishable by imprisonment for a term	290
exceeding one year" does not include any of the following:	291
(1) Any federal or state offense pertaining to antitrust	292
violations, unfair trade practices, restraints of trade, or	293
other similar offenses relating to the regulation of business	294
practices;	295
(2) Any misdemeanor offense punishable by a term of	296
imprisonment of two years or less.	297
(Q) "Alien registration number" means the number issued by	298
the United States citizenship and immigration services agency	299
that is located on the alien's permanent resident card and may	300
also be commonly referred to as the "USCIS number" or the "alien	301
number."	302
(R) "Active duty" has the same meaning as defined in 10	303
U.S.C. 101.	304
(S) "School employee" means an employee of any of the	305
following:	306
(1) A school district or education service center;	307
(2) A community school established under Chapter 3314. of	308
the Revised Code;	309
(3) A STEM or STEAM school established under Chapter 3326.	310
of the Revised Code;	311
(4) A nonpublic school for which the state board of	312

education prescribes minimum standards under division (D) of 313
section 3301.07 of the Revised Code. 314

Sec. 2923.122. (A) No person shall knowingly convey, or 315
attempt to convey, a deadly weapon or dangerous ordnance into a 316
school safety zone. 317

(B) No person shall knowingly possess a deadly weapon or 318
dangerous ordnance in a school safety zone. 319

(C) No person shall knowingly possess an object in a 320
school safety zone if both of the following apply: 321

(1) The object is indistinguishable from a firearm, 322
whether or not the object is capable of being fired. 323

(2) The person indicates that the person possesses the 324
object and that it is a firearm, or the person knowingly 325
displays or brandishes the object and indicates that it is a 326
firearm. 327

(D) (1) This section does not apply to any of the 328
following: 329

(a) (i) An officer, agent, or employee of this or any 330
other state or the United States who is authorized to carry 331
deadly weapons or dangerous ordnance and is acting within the 332
scope of the officer's, agent's, or employee's duties, ~~or~~ 333

(ii) A law enforcement officer who is authorized to carry 334
deadly weapons or dangerous ordnance, ~~or~~ 335

(iii) A security officer employed by a board of education 336
or governing body of a school during the time that the security 337
officer is on duty pursuant to that contract of employment, ~~or~~ 338
~~any~~ 339

(iv) Any other person who has written authorization from the board of education or governing body of a school to convey deadly weapons or dangerous ordnance into a school safety zone or to possess a deadly weapon or dangerous ordnance in a school safety zone ~~and~~, who conveys or possesses the deadly weapon or dangerous ordnance in accordance with that authorization, ~~and~~ who has completed a course of advanced firearms training taught by an expert that includes instruction on dealing with an active shooter in a school or classroom environment.

(b) Any person who is employed in this state, who is authorized to carry deadly weapons or dangerous ordnance, and who is subject to and in compliance with the requirements of section 109.801 of the Revised Code, unless the appointing authority of the person has expressly specified that the exemption provided in division (D) (1) (b) of this section does not apply to the person.

(2) Division (C) of this section does not apply to premises upon which home schooling is conducted. Division (C) of this section also does not apply to a school administrator, teacher, or employee who possesses an object that is indistinguishable from a firearm for legitimate school purposes during the course of employment, a student who uses an object that is indistinguishable from a firearm under the direction of a school administrator, teacher, or employee, or any other person who with the express prior approval of a school administrator possesses an object that is indistinguishable from a firearm for a legitimate purpose, including the use of the object in a ceremonial activity, a play, reenactment, or other dramatic presentation, school safety training, or a ROTC activity or another similar use of the object.

(3) This section does not apply to a person who conveys or 370
attempts to convey a handgun into, or possesses a handgun in, a 371
school safety zone if, at the time of that conveyance, attempted 372
conveyance, or possession of the handgun, all of the following 373
apply: 374

(a) The person does not enter into a school building or 375
onto school premises and is not at a school activity. 376

(b) The person is carrying a valid concealed handgun 377
license or the person is an active duty member of the armed 378
forces of the United States and is carrying a valid military 379
identification card and documentation of successful completion 380
of firearms training that meets or exceeds the training 381
requirements described in division (G) (1) of section 2923.125 of 382
the Revised Code. 383

(c) The person is in the school safety zone in accordance 384
with 18 U.S.C. 922(q) (2) (B). 385

(d) The person is not knowingly in a place described in 386
division (B) (1) or (B) (3) to (8) of section 2923.126 of the 387
Revised Code. 388

(4) This section does not apply to a person who conveys or 389
attempts to convey a handgun into, or possesses a handgun in, a 390
school safety zone if at the time of that conveyance, attempted 391
conveyance, or possession of the handgun all of the following 392
apply: 393

(a) The person is carrying a valid concealed handgun 394
license or the person is an active duty member of the armed 395
forces of the United States and is carrying a valid military 396
identification card and documentation of successful completion 397
of firearms training that meets or exceeds the training 398

requirements described in division (G) (1) of section 2923.125 of 399
the Revised Code. 400

(b) The person leaves the handgun in a motor vehicle. 401

(c) The handgun does not leave the motor vehicle. 402

(d) If the person exits the motor vehicle, the person 403
locks the motor vehicle. 404

(E) (1) Whoever violates division (A) or (B) of this 405
section is guilty of illegal conveyance or possession of a 406
deadly weapon or dangerous ordnance in a school safety zone. 407
Except as otherwise provided in this division, illegal 408
conveyance or possession of a deadly weapon or dangerous 409
ordnance in a school safety zone is a felony of the fifth 410
degree. If the offender previously has been convicted of a 411
violation of this section, illegal conveyance or possession of a 412
deadly weapon or dangerous ordnance in a school safety zone is a 413
felony of the fourth degree. 414

(2) Whoever violates division (C) of this section is 415
guilty of illegal possession of an object indistinguishable from 416
a firearm in a school safety zone. Except as otherwise provided 417
in this division, illegal possession of an object 418
indistinguishable from a firearm in a school safety zone is a 419
misdemeanor of the first degree. If the offender previously has 420
been convicted of a violation of this section, illegal 421
possession of an object indistinguishable from a firearm in a 422
school safety zone is a felony of the fifth degree. 423

(F) (1) In addition to any other penalty imposed upon a 424
person who is convicted of or pleads guilty to a violation of 425
this section and subject to division (F) (2) of this section, if 426
the offender has not attained nineteen years of age, regardless 427

of whether the offender is attending or is enrolled in a school 428
operated by a board of education or for which the state board of 429
education prescribes minimum standards under section 3301.07 of 430
the Revised Code, the court shall impose upon the offender a 431
class four suspension of the offender's probationary driver's 432
license, restricted license, driver's license, commercial 433
driver's license, temporary instruction permit, or probationary 434
commercial driver's license that then is in effect from the 435
range specified in division (A) (4) of section 4510.02 of the 436
Revised Code and shall deny the offender the issuance of any 437
permit or license of that type during the period of the 438
suspension. 439

If the offender is not a resident of this state, the court 440
shall impose a class four suspension of the nonresident 441
operating privilege of the offender from the range specified in 442
division (A) (4) of section 4510.02 of the Revised Code. 443

(2) If the offender shows good cause why the court should 444
not suspend one of the types of licenses, permits, or privileges 445
specified in division (F) (1) of this section or deny the 446
issuance of one of the temporary instruction permits specified 447
in that division, the court in its discretion may choose not to 448
impose the suspension, revocation, or denial required in that 449
division, but the court, in its discretion, instead may require 450
the offender to perform community service for a number of hours 451
determined by the court. 452

(G) As used in this section, "object that is 453
indistinguishable from a firearm" means an object made, 454
constructed, or altered so that, to a reasonable person without 455
specialized training in firearms, the object appears to be a 456
firearm. 457

Sec. 2923.125. It is the intent of the general assembly 458
that Ohio concealed handgun license law be compliant with the 459
national instant criminal background check system, that the 460
bureau of alcohol, tobacco, firearms, and explosives is able to 461
determine that Ohio law is compliant with the national instant 462
criminal background check system, and that no person shall be 463
eligible to receive a concealed handgun license permit under 464
section 2923.125 or 2923.1213 of the Revised Code unless the 465
person is eligible lawfully to receive or possess a firearm in 466
the United States. 467

(A) This section applies with respect to the application 468
for and issuance by this state of concealed handgun licenses 469
other than concealed handgun licenses on a temporary emergency 470
basis that are issued under section 2923.1213 of the Revised 471
Code. Upon the request of a person who wishes to obtain a 472
concealed handgun license with respect to which this section 473
applies or to renew a concealed handgun license with respect to 474
which this section applies, a sheriff, as provided in division 475
(I) of this section, shall provide to the person free of charge 476
an application form and the web site address at which a 477
printable version of the application form that can be downloaded 478
and the pamphlet described in division (B) of section 109.731 of 479
the Revised Code may be found. A sheriff shall accept a 480
completed application form and the fee, items, materials, and 481
information specified in divisions (B)(1) to (5) of this section 482
at the times and in the manners described in division (I) of 483
this section. 484

(B) An applicant for a concealed handgun license who is a 485
resident of this state shall submit a completed application form 486
and all of the material and information described in divisions 487
(B)(1) to (6) of this section to the sheriff of the county in 488

which the applicant resides or to the sheriff of any county 489
adjacent to the county in which the applicant resides. An 490
applicant for a license who resides in another state shall 491
submit a completed application form and all of the material and 492
information described in divisions (B) (1) to (7) of this section 493
to the sheriff of the county in which the applicant is employed 494
or to the sheriff of any county adjacent to the county in which 495
the applicant is employed: 496

(1) (a) A nonrefundable license fee as described in ~~either~~ 497
any of the following: 498

(i) For an applicant who is not a school employee and has 499
been a resident of this state for five or more years, a fee of 500
sixty-seven dollars; 501

(ii) For an applicant who ~~has been a resident of this~~ 502
~~state for less than five years or who is not a resident of this~~ 503
~~state, but who is employed in this state is not a school~~ 504
employee and who meets either of the following conditions, a fee 505
of sixty-seven dollars plus the actual cost of having a 506
background check performed by the federal bureau of 507
investigation; 508

(I) The applicant has been a resident of this state for 509
less than five years; 510

(II) The applicant is not a resident of this state, but is 511
employed in this state. 512

(iii) For an applicant who is a school employee and who 513
has been a resident of this state for five or more years, a fee 514
of forty-two dollars; 515

(iv) For an applicant who is a school employee and who 516
meets either of the following conditions, a fee of forty-two 517

dollars plus the actual cost of having a background check 518
performed by the federal bureau of investigation: 519

(I) The applicant has been a resident of this state for 520
less than five years; 521

(II) The applicant is not a resident of this state, but is 522
employed in this state. 523

(b) No sheriff shall require an applicant to pay for the 524
cost of a background check performed by the bureau of criminal 525
identification and investigation. 526

(c) A sheriff shall waive the payment of the license fee 527
described in division (B) (1) (a) of this section in connection 528
with an initial or renewal application for a license that is 529
submitted by an applicant who is a retired peace officer, a 530
retired person described in division (B) (1) (b) of section 109.77 531
of the Revised Code, or a retired federal law enforcement 532
officer who, prior to retirement, was authorized under federal 533
law to carry a firearm in the course of duty, unless the retired 534
peace officer, person, or federal law enforcement officer 535
retired as the result of a mental disability. 536

(d) The sheriff shall deposit all fees paid by an 537
applicant under division (B) (1) (a) of this section into the 538
sheriff's concealed handgun license issuance fund established 539
pursuant to section 311.42 of the Revised Code. The county shall 540
distribute the fees in accordance with section 311.42 of the 541
Revised Code. 542

(2) A color photograph of the applicant that was taken 543
within thirty days prior to the date of the application; 544

(3) One or more of the following competency 545
certifications, each of which shall reflect that, regarding a 546

certification described in division (B) (3) (a), (b), (c), (e), or 547
(f) of this section, within the three years immediately 548
preceding the application the applicant has performed that to 549
which the competency certification relates and that, regarding a 550
certification described in division (B) (3) (d) of this section, 551
the applicant currently is an active or reserve member of the 552
armed forces of the United States or within the ten years 553
immediately preceding the application the honorable discharge or 554
retirement to which the competency certification relates 555
occurred: 556

(a) An original or photocopy of a certificate of 557
completion of a firearms safety, training, or requalification or 558
firearms safety instructor course, class, or program that was 559
offered by or under the auspices of a national gun advocacy 560
organization and that complies with the requirements set forth 561
in division (G) of this section; 562

(b) An original or photocopy of a certificate of 563
completion of a firearms safety, training, or requalification or 564
firearms safety instructor course, class, or program that 565
satisfies all of the following criteria: 566

(i) It was open to members of the general public. 567

(ii) It utilized qualified instructors who were certified 568
by a national gun advocacy organization, the executive director 569
of the Ohio peace officer training commission pursuant to 570
section 109.75 or 109.78 of the Revised Code, or a governmental 571
official or entity of another state. 572

(iii) It was offered by or under the auspices of a law 573
enforcement agency of this or another state or the United 574
States, a public or private college, university, or other 575

similar postsecondary educational institution located in this or 576
another state, a firearms training school located in this or 577
another state, or another type of public or private entity or 578
organization located in this or another state. 579

(iv) It complies with the requirements set forth in 580
division (G) of this section. 581

(c) An original or photocopy of a certificate of 582
completion of a state, county, municipal, or department of 583
natural resources peace officer training school that is approved 584
by the executive director of the Ohio peace officer training 585
commission pursuant to section 109.75 of the Revised Code and 586
that complies with the requirements set forth in division (G) of 587
this section, or the applicant has satisfactorily completed and 588
been issued a certificate of completion of a basic firearms 589
training program, a firearms requalification training program, 590
or another basic training program described in section 109.78 or 591
109.801 of the Revised Code that complies with the requirements 592
set forth in division (G) of this section; 593

(d) A document that evidences both of the following: 594

(i) That the applicant is an active or reserve member of 595
the armed forces of the United States, has retired from or was 596
honorably discharged from military service in the active or 597
reserve armed forces of the United States, is a retired trooper 598
of the state highway patrol, or is a retired peace officer or 599
federal law enforcement officer described in division (B) (1) of 600
this section or a retired person described in division (B) (1) (b) 601
of section 109.77 of the Revised Code and division (B) (1) of 602
this section; 603

(ii) That, through participation in the military service 604

or through the former employment described in division (B) (3) (d) 605
(i) of this section, the applicant acquired experience with 606
handling handguns or other firearms, and the experience so 607
acquired was equivalent to training that the applicant could 608
have acquired in a course, class, or program described in 609
division (B) (3) (a), (b), or (c) of this section. 610

(e) A certificate or another similar document that 611
evidences satisfactory completion of a firearms training, 612
safety, or requalification or firearms safety instructor course, 613
class, or program that is not otherwise described in division 614
(B) (3) (a), (b), (c), or (d) of this section, that was conducted 615
by an instructor who was certified by an official or entity of 616
the government of this or another state or the United States or 617
by a national gun advocacy organization, and that complies with 618
the requirements set forth in division (G) of this section; 619

(f) An affidavit that attests to the applicant's 620
satisfactory completion of a course, class, or program described 621
in division (B) (3) (a), (b), (c), or (e) of this section and that 622
is subscribed by the applicant's instructor or an authorized 623
representative of the entity that offered the course, class, or 624
program or under whose auspices the course, class, or program 625
was offered; 626

(g) A document that evidences that the applicant has 627
successfully completed the Ohio peace officer training program 628
described in section 109.79 of the Revised Code. 629

(4) A certification by the applicant that the applicant 630
has read the pamphlet prepared by the Ohio peace officer 631
training commission pursuant to section 109.731 of the Revised 632
Code that reviews firearms, dispute resolution, and use of 633
deadly force matters. 634

(5) A set of fingerprints of the applicant provided as 635
described in section 311.41 of the Revised Code through use of 636
an electronic fingerprint reading device or, if the sheriff to 637
whom the application is submitted does not possess and does not 638
have ready access to the use of such a reading device, on a 639
standard impression sheet prescribed pursuant to division (C) (2) 640
of section 109.572 of the Revised Code. 641

(6) If the applicant is not a citizen or national of the 642
United States, the name of the applicant's country of 643
citizenship and the applicant's alien registration number issued 644
by the United States citizenship and immigration services 645
agency. 646

(7) If the applicant resides in another state, adequate 647
proof of employment in Ohio. 648

(C) Upon receipt of the completed application form, 649
supporting documentation, and, if not waived, license fee of an 650
applicant under this section, a sheriff, in the manner specified 651
in section 311.41 of the Revised Code, shall conduct or cause to 652
be conducted the criminal records check and the incompetency 653
records check described in section 311.41 of the Revised Code. 654

(D) (1) Except as provided in division (D) (3) of this 655
section, within forty-five days after a sheriff's receipt of an 656
applicant's completed application form for a concealed handgun 657
license under this section, the supporting documentation, and, 658
if not waived, the license fee, the sheriff shall make available 659
through the law enforcement automated data system in accordance 660
with division (H) of this section the information described in 661
that division and, upon making the information available through 662
the system, shall issue to the applicant a concealed handgun 663
license that shall expire as described in division (D) (2) (a) of 664

this section if all of the following apply:

665

(a) The applicant is legally living in the United States.
For purposes of division (D)(1)(a) of this section, if a person
is absent from the United States in compliance with military or
naval orders as an active or reserve member of the armed forces
of the United States and if prior to leaving the United States
the person was legally living in the United States, the person,
solely by reason of that absence, shall not be considered to
have lost the person's status as living in the United States.

666
667
668
669
670
671
672
673

(b) The applicant is at least twenty-one years of age.

674

(c) The applicant is not a fugitive from justice.

675

(d) The applicant is not under indictment for or otherwise
charged with a felony; an offense under Chapter 2925., 3719., or
4729. of the Revised Code that involves the illegal possession,
use, sale, administration, or distribution of or trafficking in
a drug of abuse; a misdemeanor offense of violence; or a
violation of section 2903.14 or 2923.1211 of the Revised Code.

676
677
678
679
680
681

(e) Except as otherwise provided in division (D)(4) or (5)
of this section, the applicant has not been convicted of or
pleaded guilty to a felony or an offense under Chapter 2925.,
3719., or 4729. of the Revised Code that involves the illegal
possession, use, sale, administration, or distribution of or
trafficking in a drug of abuse; has not been adjudicated a
delinquent child for committing an act that if committed by an
adult would be a felony or would be an offense under Chapter
2925., 3719., or 4729. of the Revised Code that involves the
illegal possession, use, sale, administration, or distribution
of or trafficking in a drug of abuse; has not been convicted of,
pleaded guilty to, or adjudicated a delinquent child for

682
683
684
685
686
687
688
689
690
691
692
693

committing a violation of section 2903.13 of the Revised Code 694
when the victim of the violation is a peace officer, regardless 695
of whether the applicant was sentenced under division (C) (4) of 696
that section; and has not been convicted of, pleaded guilty to, 697
or adjudicated a delinquent child for committing any other 698
offense that is not previously described in this division that 699
is a misdemeanor punishable by imprisonment for a term exceeding 700
one year. 701

(f) Except as otherwise provided in division (D) (4) or (5) 702
of this section, the applicant, within three years of the date 703
of the application, has not been convicted of or pleaded guilty 704
to a misdemeanor offense of violence other than a misdemeanor 705
violation of section 2921.33 of the Revised Code or a violation 706
of section 2903.13 of the Revised Code when the victim of the 707
violation is a peace officer, or a misdemeanor violation of 708
section 2923.1211 of the Revised Code; and has not been 709
adjudicated a delinquent child for committing an act that if 710
committed by an adult would be a misdemeanor offense of violence 711
other than a misdemeanor violation of section 2921.33 of the 712
Revised Code or a violation of section 2903.13 of the Revised 713
Code when the victim of the violation is a peace officer or for 714
committing an act that if committed by an adult would be a 715
misdemeanor violation of section 2923.1211 of the Revised Code. 716

(g) Except as otherwise provided in division (D) (1) (e) of 717
this section, the applicant, within five years of the date of 718
the application, has not been convicted of, pleaded guilty to, 719
or adjudicated a delinquent child for committing two or more 720
violations of section 2903.13 or 2903.14 of the Revised Code. 721

(h) Except as otherwise provided in division (D) (4) or (5) 722
of this section, the applicant, within ten years of the date of 723

the application, has not been convicted of, pleaded guilty to, 724
or adjudicated a delinquent child for committing a violation of 725
section 2921.33 of the Revised Code. 726

(i) The applicant has not been adjudicated as a mental 727
defective, has not been committed to any mental institution, is 728
not under adjudication of mental incompetence, has not been 729
found by a court to be a mentally ill person subject to court 730
order, and is not an involuntary patient other than one who is a 731
patient only for purposes of observation. As used in this 732
division, "mentally ill person subject to court order" and 733
"patient" have the same meanings as in section 5122.01 of the 734
Revised Code. 735

(j) The applicant is not currently subject to a civil 736
protection order, a temporary protection order, or a protection 737
order issued by a court of another state. 738

(k) The applicant certifies that the applicant desires a 739
legal means to carry a concealed handgun for defense of the 740
applicant or a member of the applicant's family while engaged in 741
lawful activity. 742

(l) The applicant submits a competency certification of 743
the type described in division (B) (3) of this section and 744
submits a certification of the type described in division (B) (4) 745
of this section regarding the applicant's reading of the 746
pamphlet prepared by the Ohio peace officer training commission 747
pursuant to section 109.731 of the Revised Code. 748

(m) The applicant currently is not subject to a suspension 749
imposed under division (A) (2) of section 2923.128 of the Revised 750
Code of a concealed handgun license that previously was issued 751
to the applicant under this section or section 2923.1213 of the 752

Revised Code or a similar suspension imposed by another state 753
regarding a concealed handgun license issued by that state. 754

(n) If the applicant resides in another state, the 755
applicant is employed in this state. 756

(o) The applicant certifies that the applicant is not an 757
unlawful user of or addicted to any controlled substance as 758
defined in 21 U.S.C. 802. 759

(p) If the applicant is not a United States citizen, the 760
applicant is an alien and has not been admitted to the United 761
States under a nonimmigrant visa, as defined in the "Immigration 762
and Nationality Act," 8 U.S.C. 1101(a)(26). 763

(q) The applicant has not been discharged from the armed 764
forces of the United States under dishonorable conditions. 765

(r) The applicant certifies that the applicant has not 766
renounced the applicant's United States citizenship, if 767
applicable. 768

(s) The applicant has not been convicted of, pleaded 769
guilty to, or adjudicated a delinquent child for committing a 770
violation of section 2919.25 of the Revised Code or a similar 771
violation in another state. 772

(2) (a) A concealed handgun license that a sheriff issues 773
under division (D) (1) of this section shall expire five years 774
after the date of issuance. 775

If a sheriff issues a license under this section, the 776
sheriff shall place on the license a unique combination of 777
letters and numbers identifying the license in accordance with 778
the procedure prescribed by the Ohio peace officer training 779
commission pursuant to section 109.731 of the Revised Code. 780

(b) If a sheriff denies an application under this section 781
because the applicant does not satisfy the criteria described in 782
division (D)(1) of this section, the sheriff shall specify the 783
grounds for the denial in a written notice to the applicant. The 784
applicant may appeal the denial pursuant to section 119.12 of 785
the Revised Code in the county served by the sheriff who denied 786
the application. If the denial was as a result of the criminal 787
records check conducted pursuant to section 311.41 of the 788
Revised Code and if, pursuant to section 2923.127 of the Revised 789
Code, the applicant challenges the criminal records check 790
results using the appropriate challenge and review procedure 791
specified in that section, the time for filing the appeal 792
pursuant to section 119.12 of the Revised Code and this division 793
is tolled during the pendency of the request or the challenge 794
and review. 795

(c) If the court in an appeal under section 119.12 of the 796
Revised Code and division (D)(2)(b) of this section enters a 797
judgment sustaining the sheriff's refusal to grant to the 798
applicant a concealed handgun license, the applicant may file a 799
new application beginning one year after the judgment is 800
entered. If the court enters a judgment in favor of the 801
applicant, that judgment shall not restrict the authority of a 802
sheriff to suspend or revoke the license pursuant to section 803
2923.128 or 2923.1213 of the Revised Code or to refuse to renew 804
the license for any proper cause that may occur after the date 805
the judgment is entered. In the appeal, the court shall have 806
full power to dispose of all costs. 807

(3) If the sheriff with whom an application for a 808
concealed handgun license was filed under this section becomes 809
aware that the applicant has been arrested for or otherwise 810
charged with an offense that would disqualify the applicant from 811

holding the license, the sheriff shall suspend the processing of 812
the application until the disposition of the case arising from 813
the arrest or charge. 814

(4) If an applicant has been convicted of or pleaded 815
guilty to an offense identified in division (D) (1) (e), (f), or 816
(h) of this section or has been adjudicated a delinquent child 817
for committing an act or violation identified in any of those 818
divisions, and if a court has ordered the sealing or expungement 819
of the records of that conviction, guilty plea, or adjudication 820
pursuant to sections 2151.355 to 2151.358, sections 2953.31 to 821
2953.36, or section 2953.37 of the Revised Code or the applicant 822
has been relieved under operation of law or legal process from 823
the disability imposed pursuant to section 2923.13 of the 824
Revised Code relative to that conviction, guilty plea, or 825
adjudication, the sheriff with whom the application was 826
submitted shall not consider the conviction, guilty plea, or 827
adjudication in making a determination under division (D) (1) or 828
(F) of this section or, in relation to an application for a 829
concealed handgun license on a temporary emergency basis 830
submitted under section 2923.1213 of the Revised Code, in making 831
a determination under division (B) (2) of that section. 832

(5) If an applicant has been convicted of or pleaded 833
guilty to a minor misdemeanor offense or has been adjudicated a 834
delinquent child for committing an act or violation that is a 835
minor misdemeanor offense, the sheriff with whom the application 836
was submitted shall not consider the conviction, guilty plea, or 837
adjudication in making a determination under division (D) (1) or 838
(F) of this section or, in relation to an application for a 839
concealed handgun license on a temporary basis submitted under 840
section 2923.1213 of the Revised Code, in making a determination 841
under division (B) (2) of that section. 842

(E) If a concealed handgun license issued under this 843
section is lost or is destroyed, the licensee may obtain from 844
the sheriff who issued that license a duplicate license upon the 845
payment of a fee of fifteen dollars and the submission of an 846
affidavit attesting to the loss or destruction of the license. 847
The sheriff, in accordance with the procedures prescribed in 848
section 109.731 of the Revised Code, shall place on the 849
replacement license a combination of identifying numbers 850
different from the combination on the license that is being 851
replaced. 852

(F) (1) (a) Except as provided in division (F) (1) (b) of this 853
section, a licensee who wishes to renew a concealed handgun 854
license issued under this section shall do so not earlier than 855
ninety days before the expiration date of the license or at any 856
time after the expiration date of the license by filing with the 857
sheriff of the county in which the applicant resides or with the 858
sheriff of an adjacent county, or in the case of ~~a~~an applicant 859
who resides in another state with the sheriff of the county that 860
issued the applicant's previous concealed handgun license an 861
application for renewal of the license obtained pursuant to 862
division (D) of this section, a certification by the applicant 863
that, subsequent to the issuance of the license, the applicant 864
has reread the pamphlet prepared by the Ohio peace officer 865
training commission pursuant to section 109.731 of the Revised 866
Code that reviews firearms, dispute resolution, and use of 867
deadly force matters, and a nonrefundable license renewal fee in 868
an amount determined pursuant to division (F) (4) of this section 869
unless the fee is waived. 870

(b) A person on active duty in the armed forces of the 871
United States or in service with the peace corps, volunteers in 872
service to America, or the foreign service of the United States 873

is exempt from the license requirements of this section for the 874
period of the person's active duty or service and for six months 875
thereafter, provided the person was a licensee under this 876
section at the time the person commenced the person's active 877
duty or service or had obtained a license while on active duty 878
or service. The spouse or a dependent of any such person on 879
active duty or in service also is exempt from the license 880
requirements of this section for the period of the person's 881
active duty or service and for six months thereafter, provided 882
the spouse or dependent was a licensee under this section at the 883
time the person commenced the active duty or service or had 884
obtained a license while the person was on active duty or 885
service, and provided further that the person's active duty or 886
service resulted in the spouse or dependent relocating outside 887
of this state during the period of the active duty or service. 888
This division does not prevent such a person or the person's 889
spouse or dependent from making an application for the renewal 890
of a concealed handgun license during the period of the person's 891
active duty or service. 892

(2) A sheriff shall accept a completed renewal 893
application, the license renewal fee, and the information 894
specified in division (F) (1) of this section at the times and in 895
the manners described in division (I) of this section. Upon 896
receipt of a completed renewal application, of certification 897
that the applicant has reread the specified pamphlet prepared by 898
the Ohio peace officer training commission, and of a license 899
renewal fee unless the fee is waived, a sheriff, in the manner 900
specified in section 311.41 of the Revised Code shall conduct or 901
cause to be conducted the criminal records check and the 902
incompetency records check described in section 311.41 of the 903
Revised Code. The sheriff shall renew the license if the sheriff 904

determines that the applicant continues to satisfy the 905
requirements described in division (D)(1) of this section, 906
except that the applicant is not required to meet the 907
requirements of division (D)(1)(1) of this section. A renewed 908
license shall expire five years after the date of issuance. A 909
renewed license is subject to division (E) of this section and 910
sections 2923.126 and 2923.128 of the Revised Code. A sheriff 911
shall comply with divisions (D)(2) and (3) of this section when 912
the circumstances described in those divisions apply to a 913
requested license renewal. If a sheriff denies the renewal of a 914
concealed handgun license, the applicant may appeal the denial, 915
or challenge the criminal record check results that were the 916
basis of the denial if applicable, in the same manner as 917
specified in division (D)(2)(b) of this section and in section 918
2923.127 of the Revised Code, regarding the denial of a license 919
under this section. 920

(3) A renewal application submitted pursuant to division 921
(F) of this section shall only require the licensee to list on 922
the application form information and matters occurring since the 923
date of the licensee's last application for a license pursuant 924
to division (B) or (F) of this section. A sheriff conducting the 925
criminal records check and the incompetency records check 926
described in section 311.41 of the Revised Code shall conduct 927
the check only from the date of the licensee's last application 928
for a license pursuant to division (B) or (F) of this section 929
through the date of the renewal application submitted pursuant 930
to division (F) of this section. 931

(4) An applicant for a renewal concealed handgun license 932
under this section shall submit to the sheriff of the county in 933
which the applicant resides or to the sheriff of any county 934
adjacent to the county in which the applicant resides, or in the 935

case of an applicant who resides in another state to the sheriff 936
of the county that issued the applicant's previous concealed 937
handgun license, a nonrefundable license fee as described in 938
either of the following: 939

(a) For an applicant who is not a school employee and has 940
been a resident of this state for five or more years, a fee of 941
fifty dollars; 942

(b) For an applicant who ~~has been a resident of this state~~ 943
~~for less than five years or who is not a resident of this state~~ 944
~~but who is employed in this state is not a school employee and~~ 945
~~who meets either of the following conditions,~~ a fee of fifty 946
dollars plus the actual cost of having a background check 947
performed by the federal bureau of investigation; 948

(I) The applicant has been a resident of this state for 949
less than five years; 950

(II) The applicant is not a resident of this state, but is 951
employed in this state. 952

(c) For an applicant who is a school employee and who has 953
been a resident of this state for five or more years, a fee of 954
twenty-five dollars; 955

(d) For an applicant who is a school employee and who 956
meets either of the following conditions, a fee of twenty-five 957
dollars plus the actual cost of having a background check 958
performed by the federal bureau of investigation; 959

(I) The applicant has been a resident of this state for 960
less than five years; 961

(II) The applicant is not a resident of this state, but is 962
employed in this state. 963

(5) The concealed handgun license of a licensee who is no 964
longer a resident of this state or no longer employed in this 965
state, as applicable, is valid until the date of expiration on 966
the license, and the licensee is prohibited from renewing the 967
concealed handgun license. 968

(G) (1) Each course, class, or program described in 969
division (B) (3) (a), (b), (c), or (e) of this section shall 970
provide to each person who takes the course, class, or program 971
the web site address at which the pamphlet prepared by the Ohio 972
peace officer training commission pursuant to section 109.731 of 973
the Revised Code that reviews firearms, dispute resolution, and 974
use of deadly force matters may be found. Each such course, 975
class, or program described in one of those divisions shall 976
include at least eight hours of training in the safe handling 977
and use of a firearm that shall include training, provided as 978
described in division (G) (3) of this section, on all of the 979
following: 980

(a) The ability to name, explain, and demonstrate the 981
rules for safe handling of a handgun and proper storage 982
practices for handguns and ammunition; 983

(b) The ability to demonstrate and explain how to handle 984
ammunition in a safe manner; 985

(c) The ability to demonstrate the knowledge, skills, and 986
attitude necessary to shoot a handgun in a safe manner; 987

(d) Gun handling training; 988

(e) A minimum of two hours of in-person training that 989
consists of range time and live-fire training. 990

(2) To satisfactorily complete the course, class, or 991
program described in division (B) (3) (a), (b), (c), or (e) of 992

this section, the applicant shall pass a competency examination 993
that shall include both of the following: 994

(a) A written section, provided as described in division 995
(G) (3) of this section, on the ability to name and explain the 996
rules for the safe handling of a handgun and proper storage 997
practices for handguns and ammunition; 998

(b) An in-person physical demonstration of competence in 999
the use of a handgun and in the rules for safe handling and 1000
storage of a handgun and a physical demonstration of the 1001
attitude necessary to shoot a handgun in a safe manner. 1002

(3) (a) Except as otherwise provided in this division, the 1003
training specified in division (G) (1) (a) of this section shall 1004
be provided to the person receiving the training in person by an 1005
instructor. If the training specified in division (G) (1) (a) of 1006
this section is provided by a course, class, or program 1007
described in division (B) (3) (a) of this section, or it is 1008
provided by a course, class, or program described in division 1009
(B) (3) (b), (c), or (e) of this section and the instructor is a 1010
qualified instructor certified by a national gun advocacy 1011
organization, the training so specified, other than the training 1012
that requires the person receiving the training to demonstrate 1013
handling abilities, may be provided online or as a combination 1014
of in-person and online training, as long as the online training 1015
includes an interactive component that regularly engages the 1016
person. 1017

(b) Except as otherwise provided in this division, the 1018
written section of the competency examination specified in 1019
division (G) (2) (a) of this section shall be administered to the 1020
person taking the competency examination in person by an 1021
instructor. If the training specified in division (G) (1) (a) of 1022

this section is provided to the person receiving the training by 1023
a course, class, or program described in division (B) (3) (a) of 1024
this section, or it is provided by a course, class, or program 1025
described in division (B) (3) (b), (c), or (e) of this section and 1026
the instructor is a qualified instructor certified by a national 1027
gun advocacy organization, the written section of the competency 1028
examination specified in division (G) (2) (a) of this section may 1029
be administered online, as long as the online training includes 1030
an interactive component that regularly engages the person. 1031

(4) The competency certification described in division (B) 1032
(3) (a), (b), (c), or (e) of this section shall be dated and 1033
shall attest that the course, class, or program the applicant 1034
successfully completed met the requirements described in 1035
division (G) (1) of this section and that the applicant passed 1036
the competency examination described in division (G) (2) of this 1037
section. 1038

(H) Upon deciding to issue a concealed handgun license, 1039
deciding to issue a replacement concealed handgun license, or 1040
deciding to renew a concealed handgun license pursuant to this 1041
section, and before actually issuing or renewing the license, 1042
the sheriff shall make available through the law enforcement 1043
automated data system all information contained on the license. 1044
If the license subsequently is suspended under division (A) (1) 1045
or (2) of section 2923.128 of the Revised Code, revoked pursuant 1046
to division (B) (1) of section 2923.128 of the Revised Code, or 1047
lost or destroyed, the sheriff also shall make available through 1048
the law enforcement automated data system a notation of that 1049
fact. The superintendent of the state highway patrol shall 1050
ensure that the law enforcement automated data system is so 1051
configured as to permit the transmission through the system of 1052
the information specified in this division. 1053

(I) A sheriff shall accept a completed application form or
renewal application, and the fee, items, materials, and
information specified in divisions (B) (1) to (5) or division (F)
of this section, whichever is applicable, and shall provide an
application form or renewal application to any person during at
least fifteen hours a week and shall provide the web site
address at which a printable version of the application form
that can be downloaded and the pamphlet described in division
(B) of section 109.731 of the Revised Code may be found at any
time, upon request. The sheriff shall post notice of the hours
during which the sheriff is available to accept or provide the
information described in this division.

Sec. 2925.01. As used in this chapter:

(A) "Administer," "controlled substance," "controlled
substance analog," "dispense," "distribute," "hypodermic,"
"manufacturer," "official written order," "person,"
"pharmacist," "pharmacy," "sale," "schedule I," "schedule II,"
"schedule III," "schedule IV," "schedule V," and "wholesaler"
have the same meanings as in section 3719.01 of the Revised
Code.

(B) "Drug dependent person" and "drug of abuse" have the
same meanings as in section 3719.011 of the Revised Code.

(C) "Drug," "dangerous drug," "licensed health
professional authorized to prescribe drugs," and "prescription"
have the same meanings as in section 4729.01 of the Revised
Code.

(D) "Bulk amount" of a controlled substance means any of
the following:

(1) For any compound, mixture, preparation, or substance

included in schedule I, schedule II, or schedule III, with the
exception of controlled substance analogs, marihuana, cocaine,
L.S.D., heroin, and hashish and except as provided in division
(D) (2) or (5) of this section, whichever of the following is
applicable:

(a) An amount equal to or exceeding ten grams or twenty-
five unit doses of a compound, mixture, preparation, or
substance that is or contains any amount of a schedule I opiate
or opium derivative;

(b) An amount equal to or exceeding ten grams of a
compound, mixture, preparation, or substance that is or contains
any amount of raw or gum opium;

(c) An amount equal to or exceeding thirty grams or ten
unit doses of a compound, mixture, preparation, or substance
that is or contains any amount of a schedule I hallucinogen
other than tetrahydrocannabinol or lysergic acid amide, or a
schedule I stimulant or depressant;

(d) An amount equal to or exceeding twenty grams or five
times the maximum daily dose in the usual dose range specified
in a standard pharmaceutical reference manual of a compound,
mixture, preparation, or substance that is or contains any
amount of a schedule II opiate or opium derivative;

(e) An amount equal to or exceeding five grams or ten unit
doses of a compound, mixture, preparation, or substance that is
or contains any amount of phencyclidine;

(f) An amount equal to or exceeding one hundred twenty
grams or thirty times the maximum daily dose in the usual dose
range specified in a standard pharmaceutical reference manual of
a compound, mixture, preparation, or substance that is or

contains any amount of a schedule II stimulant that is in a 1112
final dosage form manufactured by a person authorized by the 1113
"Federal Food, Drug, and Cosmetic Act," 52 Stat. 1040 (1938), 21 1114
U.S.C.A. 301, as amended, and the federal drug abuse control 1115
laws, as defined in section 3719.01 of the Revised Code, that is 1116
or contains any amount of a schedule II depressant substance or 1117
a schedule II hallucinogenic substance; 1118

(g) An amount equal to or exceeding three grams of a 1119
compound, mixture, preparation, or substance that is or contains 1120
any amount of a schedule II stimulant, or any of its salts or 1121
isomers, that is not in a final dosage form manufactured by a 1122
person authorized by the Federal Food, Drug, and Cosmetic Act 1123
and the federal drug abuse control laws. 1124

(2) An amount equal to or exceeding one hundred twenty 1125
grams or thirty times the maximum daily dose in the usual dose 1126
range specified in a standard pharmaceutical reference manual of 1127
a compound, mixture, preparation, or substance that is or 1128
contains any amount of a schedule III or IV substance other than 1129
an anabolic steroid or a schedule III opiate or opium 1130
derivative; 1131

(3) An amount equal to or exceeding twenty grams or five 1132
times the maximum daily dose in the usual dose range specified 1133
in a standard pharmaceutical reference manual of a compound, 1134
mixture, preparation, or substance that is or contains any 1135
amount of a schedule III opiate or opium derivative; 1136

(4) An amount equal to or exceeding two hundred fifty 1137
milliliters or two hundred fifty grams of a compound, mixture, 1138
preparation, or substance that is or contains any amount of a 1139
schedule V substance; 1140

(5) An amount equal to or exceeding two hundred solid 1141
dosage units, sixteen grams, or sixteen milliliters of a 1142
compound, mixture, preparation, or substance that is or contains 1143
any amount of a schedule III anabolic steroid. 1144

(E) "Unit dose" means an amount or unit of a compound, 1145
mixture, or preparation containing a controlled substance that 1146
is separately identifiable and in a form that indicates that it 1147
is the amount or unit by which the controlled substance is 1148
separately administered to or taken by an individual. 1149

(F) "Cultivate" includes planting, watering, fertilizing, 1150
or tilling. 1151

(G) "Drug abuse offense" means any of the following: 1152

(1) A violation of division (A) of section 2913.02 that 1153
constitutes theft of drugs, or a violation of section 2925.02, 1154
2925.03, 2925.04, 2925.041, 2925.05, 2925.06, 2925.11, 2925.12, 1155
2925.13, 2925.22, 2925.23, 2925.24, 2925.31, 2925.32, 2925.36, 1156
or 2925.37 of the Revised Code; 1157

(2) A violation of an existing or former law of this or 1158
any other state or of the United States that is substantially 1159
equivalent to any section listed in division (G)(1) of this 1160
section; 1161

(3) An offense under an existing or former law of this or 1162
any other state, or of the United States, of which planting, 1163
cultivating, harvesting, processing, making, manufacturing, 1164
producing, shipping, transporting, delivering, acquiring, 1165
possessing, storing, distributing, dispensing, selling, inducing 1166
another to use, administering to another, using, or otherwise 1167
dealing with a controlled substance is an element; 1168

(4) A conspiracy to commit, attempt to commit, or 1169

complicity in committing or attempting to commit any offense 1170
under division (G) (1), (2), or (3) of this section. 1171

(H) "Felony drug abuse offense" means any drug abuse 1172
offense that would constitute a felony under the laws of this 1173
state, any other state, or the United States. 1174

(I) "Harmful intoxicant" does not include beer or 1175
intoxicating liquor but means any of the following: 1176

(1) Any compound, mixture, preparation, or substance the 1177
gas, fumes, or vapor of which when inhaled can induce 1178
intoxication, excitement, giddiness, irrational behavior, 1179
depression, stupefaction, paralysis, unconsciousness, 1180
asphyxiation, or other harmful physiological effects, and 1181
includes, but is not limited to, any of the following: 1182

(a) Any volatile organic solvent, plastic cement, model 1183
cement, fingernail polish remover, lacquer thinner, cleaning 1184
fluid, gasoline, or other preparation containing a volatile 1185
organic solvent; 1186

(b) Any aerosol propellant; 1187

(c) Any fluorocarbon refrigerant; 1188

(d) Any anesthetic gas. 1189

(2) Gamma Butyrolactone; 1190

(3) 1,4 Butanediol. 1191

(J) "Manufacture" means to plant, cultivate, harvest, 1192
process, make, prepare, or otherwise engage in any part of the 1193
production of a drug, by propagation, extraction, chemical 1194
synthesis, or compounding, or any combination of the same, and 1195
includes packaging, repackaging, labeling, and other activities 1196

incident to production.	1197
(K) "Possess" or "possession" means having control over a	1198
thing or substance, but may not be inferred solely from mere	1199
access to the thing or substance through ownership or occupation	1200
of the premises upon which the thing or substance is found.	1201
(L) "Sample drug" means a drug or pharmaceutical	1202
preparation that would be hazardous to health or safety if used	1203
without the supervision of a licensed health professional	1204
authorized to prescribe drugs, or a drug of abuse, and that, at	1205
one time, had been placed in a container plainly marked as a	1206
sample by a manufacturer.	1207
(M) "Standard pharmaceutical reference manual" means the	1208
current edition, with cumulative changes if any, of references	1209
that are approved by the state board of pharmacy.	1210
(N) "Juvenile" means a person under eighteen years of age.	1211
(O) "Counterfeit controlled substance" means any of the	1212
following:	1213
(1) Any drug that bears, or whose container or label	1214
bears, a trademark, trade name, or other identifying mark used	1215
without authorization of the owner of rights to that trademark,	1216
trade name, or identifying mark;	1217
(2) Any unmarked or unlabeled substance that is	1218
represented to be a controlled substance manufactured,	1219
processed, packed, or distributed by a person other than the	1220
person that manufactured, processed, packed, or distributed it;	1221
(3) Any substance that is represented to be a controlled	1222
substance but is not a controlled substance or is a different	1223
controlled substance;	1224

(4) Any substance other than a controlled substance that a reasonable person would believe to be a controlled substance because of its similarity in shape, size, and color, or its markings, labeling, packaging, distribution, or the price for which it is sold or offered for sale.

(P) An offense is "committed in the vicinity of a school" if the offender commits the offense on school premises, in a school building, or within one thousand feet of the boundaries of any school premises, regardless of whether the offender knows the offense is being committed on school premises, in a school building, or within one thousand feet of the boundaries of any school premises.

(Q) "School" means any school operated by a board of education, any community school established under Chapter 3314. of the Revised Code, any STEM or STEAM school established under Chapter 3326. of the Revised Code, or any nonpublic school for which the state board of education prescribes minimum standards under section 3301.07 of the Revised Code, whether or not any instruction, extracurricular activities, or training provided by the school is being conducted at the time a criminal offense is committed.

(R) "School premises" means either of the following:

(1) The parcel of real property on which any school is situated, whether or not any instruction, extracurricular activities, or training provided by the school is being conducted on the premises at the time a criminal offense is committed;

(2) Any other parcel of real property that is owned or leased by a board of education of a school, the governing

authority of a community school established under Chapter 3314. 1254
of the Revised Code, the governing body of a STEM or STEAM 1255
school established under Chapter 3326. of the Revised Code, or 1256
the governing body of a nonpublic school for which the state 1257
board of education prescribes minimum standards under section 1258
3301.07 of the Revised Code and on which some of the 1259
instruction, extracurricular activities, or training of the 1260
school is conducted, whether or not any instruction, 1261
extracurricular activities, or training provided by the school 1262
is being conducted on the parcel of real property at the time a 1263
criminal offense is committed. 1264

(S) "School building" means any building in which any of 1265
the instruction, extracurricular activities, or training 1266
provided by a school is conducted, whether or not any 1267
instruction, extracurricular activities, or training provided by 1268
the school is being conducted in the school building at the time 1269
a criminal offense is committed. 1270

(T) "Disciplinary counsel" means the disciplinary counsel 1271
appointed by the board of commissioners on grievances and 1272
discipline of the supreme court under the Rules for the 1273
Government of the Bar of Ohio. 1274

(U) "Certified grievance committee" means a duly 1275
constituted and organized committee of the Ohio state bar 1276
association or of one or more local bar associations of the 1277
state of Ohio that complies with the criteria set forth in Rule 1278
V, section 6 of the Rules for the Government of the Bar of Ohio. 1279

(V) "Professional license" means any license, permit, 1280
certificate, registration, qualification, admission, temporary 1281
license, temporary permit, temporary certificate, or temporary 1282
registration that is described in divisions (W)(1) to (36) of 1283

this section and that qualifies a person as a professionally	1284
licensed person.	1285
(W) "Professionally licensed person" means any of the	1286
following:	1287
(1) A person who has obtained a license as a manufacturer	1288
of controlled substances or a wholesaler of controlled	1289
substances under Chapter 3719. of the Revised Code;	1290
(2) A person who has received a certificate or temporary	1291
certificate as a certified public accountant or who has	1292
registered as a public accountant under Chapter 4701. of the	1293
Revised Code and who holds an Ohio permit issued under that	1294
chapter;	1295
(3) A person who holds a certificate of qualification to	1296
practice architecture issued or renewed and registered under	1297
Chapter 4703. of the Revised Code;	1298
(4) A person who is registered as a landscape architect	1299
under Chapter 4703. of the Revised Code or who holds a permit as	1300
a landscape architect issued under that chapter;	1301
(5) A person licensed under Chapter 4707. of the Revised	1302
Code;	1303
(6) A person who has been issued a certificate of	1304
registration as a registered barber under Chapter 4709. of the	1305
Revised Code;	1306
(7) A person licensed and regulated to engage in the	1307
business of a debt pooling company by a legislative authority,	1308
under authority of Chapter 4710. of the Revised Code;	1309
(8) A person who has been issued a cosmetologist's	1310
license, hair designer's license, manicurist's license,	1311

esthetician's license, natural hair stylist's license, advanced	1312
cosmetologist's license, advanced hair designer's license,	1313
advanced manicurist's license, advanced esthetician's license,	1314
advanced natural hair stylist's license, cosmetology	1315
instructor's license, hair design instructor's license,	1316
manicurist instructor's license, esthetics instructor's license,	1317
natural hair style instructor's license, independent	1318
contractor's license, or tanning facility permit under Chapter	1319
4713. of the Revised Code;	1320
(9) A person who has been issued a license to practice	1321
dentistry, a general anesthesia permit, a conscious intravenous	1322
sedation permit, a limited resident's license, a limited	1323
teaching license, a dental hygienist's license, or a dental	1324
hygienist's teacher's certificate under Chapter 4715. of the	1325
Revised Code;	1326
(10) A person who has been issued an embalmer's license, a	1327
funeral director's license, a funeral home license, or a	1328
crematory license, or who has been registered for an embalmer's	1329
or funeral director's apprenticeship under Chapter 4717. of the	1330
Revised Code;	1331
(11) A person who has been licensed as a registered nurse	1332
or practical nurse, or who has been issued a certificate for the	1333
practice of nurse-midwifery under Chapter 4723. of the Revised	1334
Code;	1335
(12) A person who has been licensed to practice optometry	1336
or to engage in optical dispensing under Chapter 4725. of the	1337
Revised Code;	1338
(13) A person licensed to act as a pawnbroker under	1339
Chapter 4727. of the Revised Code;	1340

(14) A person licensed to act as a precious metals dealer	1341
under Chapter 4728. of the Revised Code;	1342
(15) A person licensed as a pharmacist, a pharmacy intern,	1343
a wholesale distributor of dangerous drugs, or a terminal	1344
distributor of dangerous drugs under Chapter 4729. of the	1345
Revised Code;	1346
(16) A person who is authorized to practice as a physician	1347
assistant under Chapter 4730. of the Revised Code;	1348
(17) A person who has been issued a license to practice	1349
medicine and surgery, osteopathic medicine and surgery, or	1350
podiatric medicine and surgery under Chapter 4731. of the	1351
Revised Code or has been issued a certificate to practice a	1352
limited branch of medicine under that chapter;	1353
(18) A person licensed as a psychologist or school	1354
psychologist under Chapter 4732. of the Revised Code;	1355
(19) A person registered to practice the profession of	1356
engineering or surveying under Chapter 4733. of the Revised	1357
Code;	1358
(20) A person who has been issued a license to practice	1359
chiropractic under Chapter 4734. of the Revised Code;	1360
(21) A person licensed to act as a real estate broker or	1361
real estate salesperson under Chapter 4735. of the Revised Code;	1362
(22) A person registered as a registered sanitarian under	1363
Chapter 4736. of the Revised Code;	1364
(23) A person licensed to operate or maintain a junkyard	1365
under Chapter 4737. of the Revised Code;	1366
(24) A person who has been issued a motor vehicle salvage	1367

dealer's license under Chapter 4738. of the Revised Code;	1368
(25) A person who has been licensed to act as a steam engineer under Chapter 4739. of the Revised Code;	1369 1370
(26) A person who has been issued a license or temporary permit to practice veterinary medicine or any of its branches, or who is registered as a graduate animal technician under Chapter 4741. of the Revised Code;	1371 1372 1373 1374
(27) A person who has been issued a hearing aid dealer's or fitter's license or trainee permit under Chapter 4747. of the Revised Code;	1375 1376 1377
(28) A person who has been issued a class A, class B, or class C license or who has been registered as an investigator or security guard employee under Chapter 4749. of the Revised Code;	1378 1379 1380
(29) A person licensed and registered to practice as a nursing home administrator under Chapter 4751. of the Revised Code;	1381 1382 1383
(30) A person licensed to practice as a speech-language pathologist or audiologist under Chapter 4753. of the Revised Code;	1384 1385 1386
(31) A person issued a license as an occupational therapist or physical therapist under Chapter 4755. of the Revised Code;	1387 1388 1389
(32) A person who is licensed as a licensed professional clinical counselor, licensed professional counselor, social worker, independent social worker, independent marriage and family therapist, or marriage and family therapist, or registered as a social work assistant under Chapter 4757. of the Revised Code;	1390 1391 1392 1393 1394 1395

(33) A person issued a license to practice dietetics under Chapter 4759. of the Revised Code;	1396 1397
(34) A person who has been issued a license or limited permit to practice respiratory therapy under Chapter 4761. of the Revised Code;	1398 1399 1400
(35) A person who has been issued a real estate appraiser certificate under Chapter 4763. of the Revised Code;	1401 1402
(36) A person who has been admitted to the bar by order of the supreme court in compliance with its prescribed and published rules.	1403 1404 1405
(X) "Cocaine" means any of the following:	1406
(1) A cocaine salt, isomer, or derivative, a salt of a cocaine isomer or derivative, or the base form of cocaine;	1407 1408
(2) Coca leaves or a salt, compound, derivative, or preparation of coca leaves, including ecgonine, a salt, isomer, or derivative of ecgonine, or a salt of an isomer or derivative of ecgonine;	1409 1410 1411 1412
(3) A salt, compound, derivative, or preparation of a substance identified in division (X)(1) or (2) of this section that is chemically equivalent to or identical with any of those substances, except that the substances shall not include decocainized coca leaves or extraction of coca leaves if the extractions do not contain cocaine or ecgonine.	1413 1414 1415 1416 1417 1418
(Y) "L.S.D." means lysergic acid diethylamide.	1419
(Z) "Hashish" means the resin or a preparation of the resin contained in marihuana, whether in solid form or in a liquid concentrate, liquid extract, or liquid distillate form.	1420 1421 1422

(AA) "Marihuana" has the same meaning as in section 1423
3719.01 of the Revised Code, except that it does not include 1424
hashish. 1425

(BB) An offense is "committed in the vicinity of a 1426
juvenile" if the offender commits the offense within one hundred 1427
feet of a juvenile or within the view of a juvenile, regardless 1428
of whether the offender knows the age of the juvenile, whether 1429
the offender knows the offense is being committed within one 1430
hundred feet of or within view of the juvenile, or whether the 1431
juvenile actually views the commission of the offense. 1432

(CC) "Presumption for a prison term" or "presumption that 1433
a prison term shall be imposed" means a presumption, as 1434
described in division (D) of section 2929.13 of the Revised 1435
Code, that a prison term is a necessary sanction for a felony in 1436
order to comply with the purposes and principles of sentencing 1437
under section 2929.11 of the Revised Code. 1438

(DD) "Major drug offender" has the same meaning as in 1439
section 2929.01 of the Revised Code. 1440

(EE) "Minor drug possession offense" means either of the 1441
following: 1442

(1) A violation of section 2925.11 of the Revised Code as 1443
it existed prior to July 1, 1996; 1444

(2) A violation of section 2925.11 of the Revised Code as 1445
it exists on and after July 1, 1996, that is a misdemeanor or a 1446
felony of the fifth degree. 1447

(FF) "Mandatory prison term" has the same meaning as in 1448
section 2929.01 of the Revised Code. 1449

(GG) "Adulterate" means to cause a drug to be adulterated 1450

as described in section 3715.63 of the Revised Code. 1451

(HH) "Public premises" means any hotel, restaurant, 1452
tavern, store, arena, hall, or other place of public 1453
accommodation, business, amusement, or resort. 1454

(II) "Methamphetamine" means methamphetamine, any salt, 1455
isomer, or salt of an isomer of methamphetamine, or any 1456
compound, mixture, preparation, or substance containing 1457
methamphetamine or any salt, isomer, or salt of an isomer of 1458
methamphetamine. 1459

(JJ) "Lawful prescription" means a prescription that is 1460
issued for a legitimate medical purpose by a licensed health 1461
professional authorized to prescribe drugs, that is not altered 1462
or forged, and that was not obtained by means of deception or by 1463
the commission of any theft offense. 1464

(KK) "Deception" and "theft offense" have the same 1465
meanings as in section 2913.01 of the Revised Code. 1466

Sec. 3314.03. A copy of every contract entered into under 1467
this section shall be filed with the superintendent of public 1468
instruction. The department of education shall make available on 1469
its web site a copy of every approved, executed contract filed 1470
with the superintendent under this section. 1471

(A) Each contract entered into between a sponsor and the 1472
governing authority of a community school shall specify the 1473
following: 1474

(1) That the school shall be established as either of the 1475
following: 1476

(a) A nonprofit corporation established under Chapter 1477
1702. of the Revised Code, if established prior to April 8, 1478

2003;	1479
(b) A public benefit corporation established under Chapter 1702. of the Revised Code, if established after April 8, 2003.	1480 1481
(2) The education program of the school, including the school's mission, the characteristics of the students the school is expected to attract, the ages and grades of students, and the focus of the curriculum;	1482 1483 1484 1485
(3) The academic goals to be achieved and the method of measurement that will be used to determine progress toward those goals, which shall include the statewide achievement assessments;	1486 1487 1488 1489
(4) Performance standards, including but not limited to all applicable report card measures set forth in section 3302.03 or 3314.017 of the Revised Code, by which the success of the school will be evaluated by the sponsor;	1490 1491 1492 1493
(5) The admission standards of section 3314.06 of the Revised Code and, if applicable, section 3314.061 of the Revised Code;	1494 1495 1496
(6) (a) Dismissal procedures;	1497
(b) A requirement that the governing authority adopt an attendance policy that includes a procedure for automatically withdrawing a student from the school if the student without a legitimate excuse fails to participate in one hundred five consecutive hours of the learning opportunities offered to the student.	1498 1499 1500 1501 1502 1503
(7) The ways by which the school will achieve racial and ethnic balance reflective of the community it serves;	1504 1505
(8) Requirements for financial audits by the auditor of	1506

state. The contract shall require financial records of the 1507
school to be maintained in the same manner as are financial 1508
records of school districts, pursuant to rules of the auditor of 1509
state. Audits shall be conducted in accordance with section 1510
117.10 of the Revised Code. 1511

(9) An addendum to the contract outlining the facilities 1512
to be used that contains at least the following information: 1513

(a) A detailed description of each facility used for 1514
instructional purposes; 1515

(b) The annual costs associated with leasing each facility 1516
that are paid by or on behalf of the school; 1517

(c) The annual mortgage principal and interest payments 1518
that are paid by the school; 1519

(d) The name of the lender or landlord, identified as 1520
such, and the lender's or landlord's relationship to the 1521
operator, if any. 1522

(10) Qualifications of teachers, including a requirement 1523
that the school's classroom teachers be licensed in accordance 1524
with sections 3319.22 to 3319.31 of the Revised Code, except 1525
that a community school may engage noncertificated persons to 1526
teach up to twelve hours per week pursuant to section 3319.301 1527
of the Revised Code. 1528

(11) That the school will comply with the following 1529
requirements: 1530

(a) The school will provide learning opportunities to a 1531
minimum of twenty-five students for a minimum of nine hundred 1532
twenty hours per school year. 1533

(b) The governing authority will purchase liability 1534

insurance, or otherwise provide for the potential liability of 1535
the school. 1536

(c) The school will be nonsectarian in its programs, 1537
admission policies, employment practices, and all other 1538
operations, and will not be operated by a sectarian school or 1539
religious institution. 1540

(d) The school will comply with sections 9.90, 9.91, 1541
109.65, 121.22, 149.43, 2151.357, 2151.421, 2313.19, 3301.0710, 1542
3301.0711, 3301.0712, 3301.0715, 3301.0729, 3301.948, 3313.472, 1543
3313.50, 3313.536, 3313.539, 3313.5310, 3313.608, 3313.609, 1544
3313.6012, 3313.6013, 3313.6014, 3313.6015, 3313.6020, 3313.643, 1545
3313.648, 3313.6411, 3313.66, 3313.661, 3313.662, 3313.666, 1546
3313.667, 3313.668, 3313.67, 3313.671, 3313.672, 3313.673, 1547
3313.69, 3313.71, 3313.716, 3313.718, 3313.719, 3313.7112, 1548
3313.721, 3313.80, 3313.814, 3313.816, 3313.817, 3313.86, 1549
3313.89, 3313.96, 3319.073, 3319.321, 3319.39, 3319.391, 1550
3319.41, 3319.46, 3319.70, 3321.01, 3321.041, 3321.13, 3321.14, 1551
3321.17, 3321.18, 3321.19, 3321.191, 3327.10, 4111.17, 4113.52, 1552
and 5705.391 and Chapters 117., 1347., 2744., 3365., 3742., 1553
4112., 4123., 4141., and 4167. of the Revised Code as if it were 1554
a school district and will comply with section 3301.0714 of the 1555
Revised Code in the manner specified in section 3314.17 of the 1556
Revised Code. 1557

(e) The school shall comply with Chapter 102. and section 1558
2921.42 of the Revised Code. 1559

(f) The school will comply with sections 3313.61, 1560
3313.611, and 3313.614 of the Revised Code, except that for 1561
students who enter ninth grade for the first time before July 1, 1562
2010, the requirement in sections 3313.61 and 3313.611 of the 1563
Revised Code that a person must successfully complete the 1564

curriculum in any high school prior to receiving a high school diploma may be met by completing the curriculum adopted by the governing authority of the community school rather than the curriculum specified in Title XXXIII of the Revised Code or any rules of the state board of education. Beginning with students who enter ninth grade for the first time on or after July 1, 2010, the requirement in sections 3313.61 and 3313.611 of the Revised Code that a person must successfully complete the curriculum of a high school prior to receiving a high school diploma shall be met by completing the requirements prescribed in division (C) of section 3313.603 of the Revised Code, unless the person qualifies under division (D) or (F) of that section. Each school shall comply with the plan for awarding high school credit based on demonstration of subject area competency, and beginning with the 2017-2018 school year, with the updated plan that permits students enrolled in seventh and eighth grade to meet curriculum requirements based on subject area competency adopted by the state board of education under divisions (J) (1) and (2) of section 3313.603 of the Revised Code. Beginning with the 2018-2019 school year, the school shall comply with the framework for granting units of high school credit to students who demonstrate subject area competency through work-based learning experiences, internships, or cooperative education developed by the department under division (J) (3) of section 3313.603 of the Revised Code.

(g) The school governing authority will submit within four months after the end of each school year a report of its activities and progress in meeting the goals and standards of divisions (A) (3) and (4) of this section and its financial status to the sponsor and the parents of all students enrolled in the school.

(h) The school, unless it is an internet- or computer- 1596
based community school, will comply with section 3313.801 of the 1597
Revised Code as if it were a school district. 1598

(i) If the school is the recipient of moneys from a grant 1599
awarded under the federal race to the top program, Division (A), 1600
Title XIV, Sections 14005 and 14006 of the "American Recovery 1601
and Reinvestment Act of 2009," Pub. L. No. 111-5, 123 Stat. 115, 1602
the school will pay teachers based upon performance in 1603
accordance with section 3317.141 and will comply with section 1604
3319.111 of the Revised Code as if it were a school district. 1605

(j) If the school operates a preschool program that is 1606
licensed by the department of education under sections 3301.52 1607
to 3301.59 of the Revised Code, the school shall comply with 1608
sections 3301.50 to 3301.59 of the Revised Code and the minimum 1609
standards for preschool programs prescribed in rules adopted by 1610
the state board under section 3301.53 of the Revised Code. 1611

(k) The school will comply with sections 3313.6021 and 1612
3313.6023 of the Revised Code as if it were a school district 1613
unless it is either of the following: 1614

(i) An internet- or computer-based community school; 1615

(ii) A community school in which a majority of the 1616
enrolled students are children with disabilities as described in 1617
division (A) (4) (b) of section 3314.35 of the Revised Code. 1618

(12) Arrangements for providing health and other benefits 1619
to employees; 1620

(13) The length of the contract, which shall begin at the 1621
beginning of an academic year. No contract shall exceed five 1622
years unless such contract has been renewed pursuant to division 1623
(E) of this section. 1624

(14) The governing authority of the school, which shall be 1625
responsible for carrying out the provisions of the contract; 1626

(15) A financial plan detailing an estimated school budget 1627
for each year of the period of the contract and specifying the 1628
total estimated per pupil expenditure amount for each such year. 1629

(16) Requirements and procedures regarding the disposition 1630
of employees of the school in the event the contract is 1631
terminated or not renewed pursuant to section 3314.07 of the 1632
Revised Code; 1633

(17) Whether the school is to be created by converting all 1634
or part of an existing public school or educational service 1635
center building or is to be a new start-up school, and if it is 1636
a converted public school or service center building, 1637
specification of any duties or responsibilities of an employer 1638
that the board of education or service center governing board 1639
that operated the school or building before conversion is 1640
delegating to the governing authority of the community school 1641
with respect to all or any specified group of employees provided 1642
the delegation is not prohibited by a collective bargaining 1643
agreement applicable to such employees; 1644

(18) Provisions establishing procedures for resolving 1645
disputes or differences of opinion between the sponsor and the 1646
governing authority of the community school; 1647

(19) A provision requiring the governing authority to 1648
adopt a policy regarding the admission of students who reside 1649
outside the district in which the school is located. That policy 1650
shall comply with the admissions procedures specified in 1651
sections 3314.06 and 3314.061 of the Revised Code and, at the 1652
sole discretion of the authority, shall do one of the following: 1653

(a) Prohibit the enrollment of students who reside outside the district in which the school is located;	1654 1655
(b) Permit the enrollment of students who reside in districts adjacent to the district in which the school is located;	1656 1657 1658
(c) Permit the enrollment of students who reside in any other district in the state.	1659 1660
(20) A provision recognizing the authority of the department of education to take over the sponsorship of the school in accordance with the provisions of division (C) of section 3314.015 of the Revised Code;	1661 1662 1663 1664
(21) A provision recognizing the sponsor's authority to assume the operation of a school under the conditions specified in division (B) of section 3314.073 of the Revised Code;	1665 1666 1667
(22) A provision recognizing both of the following:	1668
(a) The authority of public health and safety officials to inspect the facilities of the school and to order the facilities closed if those officials find that the facilities are not in compliance with health and safety laws and regulations;	1669 1670 1671 1672
(b) The authority of the department of education as the community school oversight body to suspend the operation of the school under section 3314.072 of the Revised Code if the department has evidence of conditions or violations of law at the school that pose an imminent danger to the health and safety of the school's students and employees and the sponsor refuses to take such action.	1673 1674 1675 1676 1677 1678 1679
(23) A description of the learning opportunities that will be offered to students including both classroom-based and non-	1680 1681

classroom-based learning opportunities that is in compliance 1682
with criteria for student participation established by the 1683
department under division (H) (2) of section 3314.08 of the 1684
Revised Code; 1685

(24) The school will comply with sections 3302.04 and 1686
3302.041 of the Revised Code, except that any action required to 1687
be taken by a school district pursuant to those sections shall 1688
be taken by the sponsor of the school. However, the sponsor 1689
shall not be required to take any action described in division 1690
(F) of section 3302.04 of the Revised Code. 1691

(25) Beginning in the 2006-2007 school year, the school 1692
will open for operation not later than the thirtieth day of 1693
September each school year, unless the mission of the school as 1694
specified under division (A) (2) of this section is solely to 1695
serve dropouts. In its initial year of operation, if the school 1696
fails to open by the thirtieth day of September, or within one 1697
year after the adoption of the contract pursuant to division (D) 1698
of section 3314.02 of the Revised Code if the mission of the 1699
school is solely to serve dropouts, the contract shall be void. 1700

(26) Whether the school's governing authority is planning 1701
to seek designation for the school as a STEM school equivalent 1702
under section 3326.032 of the Revised Code; 1703

(27) That the school's attendance and participation 1704
policies will be available for public inspection; 1705

(28) That the school's attendance and participation 1706
records shall be made available to the department of education, 1707
auditor of state, and school's sponsor to the extent permitted 1708
under and in accordance with the "Family Educational Rights and 1709
Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232g, as amended, 1710

and any regulations promulgated under that act, and section	1711
3319.321 of the Revised Code;	1712
(29) If a school operates using the blended learning	1713
model, as defined in section 3301.079 of the Revised Code, all	1714
of the following information:	1715
(a) An indication of what blended learning model or models	1716
will be used;	1717
(b) A description of how student instructional needs will	1718
be determined and documented;	1719
(c) The method to be used for determining competency,	1720
granting credit, and promoting students to a higher grade level;	1721
(d) The school's attendance requirements, including how	1722
the school will document participation in learning	1723
opportunities;	1724
(e) A statement describing how student progress will be	1725
monitored;	1726
(f) A statement describing how private student data will	1727
be protected;	1728
(g) A description of the professional development	1729
activities that will be offered to teachers.	1730
(30) A provision requiring that all moneys the school's	1731
operator loans to the school, including facilities loans or cash	1732
flow assistance, must be accounted for, documented, and bear	1733
interest at a fair market rate;	1734
(31) A provision requiring that, if the governing	1735
authority contracts with an attorney, accountant, or entity	1736
specializing in audits, the attorney, accountant, or entity	1737

shall be independent from the operator with which the school has 1738
contracted. 1739

(B) The community school shall also submit to the sponsor 1740
a comprehensive plan for the school. The plan shall specify the 1741
following: 1742

(1) The process by which the governing authority of the 1743
school will be selected in the future; 1744

(2) The management and administration of the school; 1745

(3) If the community school is a currently existing public 1746
school or educational service center building, alternative 1747
arrangements for current public school students who choose not 1748
to attend the converted school and for teachers who choose not 1749
to teach in the school or building after conversion; 1750

(4) The instructional program and educational philosophy 1751
of the school; 1752

(5) Internal financial controls. 1753

When submitting the plan under this division, the school 1754
shall also submit copies of all policies and procedures 1755
regarding internal financial controls adopted by the governing 1756
authority of the school. 1757

(C) A contract entered into under section 3314.02 of the 1758
Revised Code between a sponsor and the governing authority of a 1759
community school may provide for the community school governing 1760
authority to make payments to the sponsor, which is hereby 1761
authorized to receive such payments as set forth in the contract 1762
between the governing authority and the sponsor. The total 1763
amount of such payments for monitoring, oversight, and technical 1764
assistance of the school shall not exceed three per cent of the 1765

total amount of payments for operating expenses that the school receives from the state. 1766
1767

(D) The contract shall specify the duties of the sponsor 1768
which shall be in accordance with the written agreement entered 1769
into with the department of education under division (B) of 1770
section 3314.015 of the Revised Code and shall include the 1771
following: 1772

(1) Monitor the community school's compliance with all 1773
laws applicable to the school and with the terms of the 1774
contract; 1775

(2) Monitor and evaluate the academic and fiscal 1776
performance and the organization and operation of the community 1777
school on at least an annual basis; 1778

(3) Report on an annual basis the results of the 1779
evaluation conducted under division (D) (2) of this section to 1780
the department of education and to the parents of students 1781
enrolled in the community school; 1782

(4) Provide technical assistance to the community school 1783
in complying with laws applicable to the school and terms of the 1784
contract; 1785

(5) Take steps to intervene in the school's operation to 1786
correct problems in the school's overall performance, declare 1787
the school to be on probationary status pursuant to section 1788
3314.073 of the Revised Code, suspend the operation of the 1789
school pursuant to section 3314.072 of the Revised Code, or 1790
terminate the contract of the school pursuant to section 3314.07 1791
of the Revised Code as determined necessary by the sponsor; 1792

(6) Have in place a plan of action to be undertaken in the 1793
event the community school experiences financial difficulties or 1794

closes prior to the end of a school year.

1795

(E) Upon the expiration of a contract entered into under this section, the sponsor of a community school may, with the approval of the governing authority of the school, renew that contract for a period of time determined by the sponsor, but not ending earlier than the end of any school year, if the sponsor finds that the school's compliance with applicable laws and terms of the contract and the school's progress in meeting the academic goals prescribed in the contract have been satisfactory. Any contract that is renewed under this division remains subject to the provisions of sections 3314.07, 3314.072, and 3314.073 of the Revised Code.

1796
1797
1798
1799
1800
1801
1802
1803
1804
1805
1806

(F) If a community school fails to open for operation within one year after the contract entered into under this section is adopted pursuant to division (D) of section 3314.02 of the Revised Code or permanently closes prior to the expiration of the contract, the contract shall be void and the school shall not enter into a contract with any other sponsor. A school shall not be considered permanently closed because the operations of the school have been suspended pursuant to section 3314.072 of the Revised Code.

1807
1808
1809
1810
1811
1812
1813
1814
1815

Sec. 3319.70. This section applies only to a school district, community school established under Chapter 3314. of the Revised Code, or STEM or STEAM school established under Chapter 3326. of the Revised Code that authorizes a school employee to carry a firearm in a school safety zone in accordance with division (D)(1)(a)(iv) of section 2923.122 of the Revised Code.

1816
1817
1818
1819
1820
1821
1822

(A)(1) A school district, community school, or STEM or STEAM school may request reimbursement of up to two thousand

1823
1824

dollars for each metal detector the school district or school 1825
installs in one or more of its school buildings after the 1826
effective date of this section or after the date the school 1827
district or school finalizes the authorization, whichever is 1828
later. In order to receive reimbursement under this division, a 1829
school district or school shall authorize at least one school 1830
employee for every two hundred students enrolled in the 1831
building. 1832

(2) The department of education shall reimburse each 1833
district or school that submits to the superintendent of public 1834
instruction evidence indicating that the district or school has 1835
satisfied the criteria set forth in this section. 1836

(B) The department of education shall calculate an 1837
authorized concealed-carry bonus for each school district, 1838
community school, or STEM or STEAM school in the amount equal to 1839
one hundred dollars per calendar month for each teacher who has 1840
a concealed handgun license, is authorized to carry a handgun in 1841
a school safety zone in accordance with division (D) (1) (a) (iv) 1842
of section 2923.122 of the Revised Code, and who, during that 1843
month, regularly carries in accordance with that authorization 1844
on school days while the teacher is in the building for the 1845
purpose of providing instruction. For purposes of this division, 1846
"teacher" has the same meaning as in section 3319.09 of the 1847
Revised Code. 1848

Sec. 3326.11. Each science, technology, engineering, and 1849
mathematics school established under this chapter and its 1850
governing body shall comply with sections 9.90, 9.91, 109.65, 1851
121.22, 149.43, 2151.357, 2151.421, 2313.19, 2921.42, 2921.43, 1852
3301.0714, 3301.0715, 3301.0729, 3301.948, 3313.14, 3313.15, 1853
3313.16, 3313.18, 3313.201, 3313.26, 3313.472, 3313.48, 1854

3313.481, 3313.482, 3313.50, 3313.536, 3313.539, 3313.5310, 1855
3313.608, 3313.6012, 3313.6013, 3313.6014, 3313.6015, 3313.6020, 1856
3313.6021, 3313.61, 3313.611, 3313.614, 3313.615, 3313.643, 1857
3313.648, 3313.6411, 3313.66, 3313.661, 3313.662, 3313.666, 1858
3313.667, 3313.668, 3313.67, 3313.671, 3313.672, 3313.673, 1859
3313.69, 3313.71, 3313.716, 3313.718, 3313.719, 3313.7112, 1860
3313.721, 3313.80, 3313.801, 3313.814, 3313.816, 3313.817, 1861
3313.86, 3313.89, 3313.96, 3319.073, 3319.21, 3319.32, 3319.321, 1862
3319.35, 3319.39, 3319.391, 3319.41, 3319.45, 3319.46, 3319.70, 1863
3321.01, 3321.041, 3321.05, 3321.13, 3321.14, 3321.17, 3321.18, 1864
3321.19, 3321.191, 3327.10, 4111.17, 4113.52, and 5705.391 and 1865
Chapters 102., 117., 1347., 2744., 3307., 3309., 3365., 3742., 1866
4112., 4123., 4141., and 4167. of the Revised Code as if it were 1867
a school district. 1868

Sec. 5747.01. Except as otherwise expressly provided or 1869
clearly appearing from the context, any term used in this 1870
chapter that is not otherwise defined in this section has the 1871
same meaning as when used in a comparable context in the laws of 1872
the United States relating to federal income taxes or if not 1873
used in a comparable context in those laws, has the same meaning 1874
as in section 5733.40 of the Revised Code. Any reference in this 1875
chapter to the Internal Revenue Code includes other laws of the 1876
United States relating to federal income taxes. 1877

As used in this chapter: 1878

(A) "Adjusted gross income" or "Ohio adjusted gross 1879
income" means federal adjusted gross income, as defined and used 1880
in the Internal Revenue Code, adjusted as provided in this 1881
section: 1882

(1) Add interest or dividends on obligations or securities 1883
of any state or of any political subdivision or authority of any 1884

state, other than this state and its subdivisions and	1885
authorities.	1886
(2) Add interest or dividends on obligations of any	1887
authority, commission, instrumentality, territory, or possession	1888
of the United States to the extent that the interest or	1889
dividends are exempt from federal income taxes but not from	1890
state income taxes.	1891
(3) Deduct interest or dividends on obligations of the	1892
United States and its territories and possessions or of any	1893
authority, commission, or instrumentality of the United States	1894
to the extent that the interest or dividends are included in	1895
federal adjusted gross income but exempt from state income taxes	1896
under the laws of the United States.	1897
(4) Deduct disability and survivor's benefits to the	1898
extent included in federal adjusted gross income.	1899
(5) Deduct benefits under Title II of the Social Security	1900
Act and tier 1 railroad retirement benefits to the extent	1901
included in federal adjusted gross income under section 86 of	1902
the Internal Revenue Code.	1903
(6) In the case of a taxpayer who is a beneficiary of a	1904
trust that makes an accumulation distribution as defined in	1905
section 665 of the Internal Revenue Code, add, for the	1906
beneficiary's taxable years beginning before 2002, the portion,	1907
if any, of such distribution that does not exceed the	1908
undistributed net income of the trust for the three taxable	1909
years preceding the taxable year in which the distribution is	1910
made to the extent that the portion was not included in the	1911
trust's taxable income for any of the trust's taxable years	1912
beginning in 2002 or thereafter. "Undistributed net income of a	1913

trust" means the taxable income of the trust increased by (a) (i) 1914
the additions to adjusted gross income required under division 1915
(A) of this section and (ii) the personal exemptions allowed to 1916
the trust pursuant to section 642(b) of the Internal Revenue 1917
Code, and decreased by (b) (i) the deductions to adjusted gross 1918
income required under division (A) of this section, (ii) the 1919
amount of federal income taxes attributable to such income, and 1920
(iii) the amount of taxable income that has been included in the 1921
adjusted gross income of a beneficiary by reason of a prior 1922
accumulation distribution. Any undistributed net income included 1923
in the adjusted gross income of a beneficiary shall reduce the 1924
undistributed net income of the trust commencing with the 1925
earliest years of the accumulation period. 1926

(7) Deduct the amount of wages and salaries, if any, not 1927
otherwise allowable as a deduction but that would have been 1928
allowable as a deduction in computing federal adjusted gross 1929
income for the taxable year, had the targeted jobs credit 1930
allowed and determined under sections 38, 51, and 52 of the 1931
Internal Revenue Code not been in effect. 1932

(8) Deduct any interest or interest equivalent on public 1933
obligations and purchase obligations to the extent that the 1934
interest or interest equivalent is included in federal adjusted 1935
gross income. 1936

(9) Add any loss or deduct any gain resulting from the 1937
sale, exchange, or other disposition of public obligations to 1938
the extent that the loss has been deducted or the gain has been 1939
included in computing federal adjusted gross income. 1940

(10) Deduct or add amounts, as provided under section 1941
5747.70 of the Revised Code, related to contributions to 1942
variable college savings program accounts made or tuition units 1943

purchased pursuant to Chapter 3334. of the Revised Code. 1944

(11) (a) Deduct, to the extent not otherwise allowable as a 1945
deduction or exclusion in computing federal or Ohio adjusted 1946
gross income for the taxable year, the amount the taxpayer paid 1947
during the taxable year for medical care insurance and qualified 1948
long-term care insurance for the taxpayer, the taxpayer's 1949
spouse, and dependents. No deduction for medical care insurance 1950
under division (A) (11) of this section shall be allowed either 1951
to any taxpayer who is eligible to participate in any subsidized 1952
health plan maintained by any employer of the taxpayer or of the 1953
taxpayer's spouse, or to any taxpayer who is entitled to, or on 1954
application would be entitled to, benefits under part A of Title 1955
XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 1956
U.S.C. 301, as amended. For the purposes of division (A) (11) (a) 1957
of this section, "subsidized health plan" means a health plan 1958
for which the employer pays any portion of the plan's cost. The 1959
deduction allowed under division (A) (11) (a) of this section 1960
shall be the net of any related premium refunds, related premium 1961
reimbursements, or related insurance premium dividends received 1962
during the taxable year. 1963

(b) Deduct, to the extent not otherwise deducted or 1964
excluded in computing federal or Ohio adjusted gross income 1965
during the taxable year, the amount the taxpayer paid during the 1966
taxable year, not compensated for by any insurance or otherwise, 1967
for medical care of the taxpayer, the taxpayer's spouse, and 1968
dependents, to the extent the expenses exceed seven and one-half 1969
per cent of the taxpayer's federal adjusted gross income. 1970

(c) Deduct, to the extent not otherwise deducted or 1971
excluded in computing federal or Ohio adjusted gross income, any 1972
amount included in federal adjusted gross income under section 1973

105 or not excluded under section 106 of the Internal Revenue Code solely because it relates to an accident and health plan for a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(d) For purposes of division (A)(11) of this section, "medical care" has the meaning given in section 213 of the Internal Revenue Code, subject to the special rules, limitations, and exclusions set forth therein, and "qualified long-term care" has the same meaning given in section 7702B(c) of the Internal Revenue Code. Solely for purposes of divisions (A)(11)(a) and (c) of this section, "dependent" includes a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(12)(a) Deduct any amount included in federal adjusted gross income solely because the amount represents a reimbursement or refund of expenses that in any year the taxpayer had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable United States department of the treasury regulations. The deduction otherwise allowed under division (A)(12)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio adjusted

gross income for any taxable year to the extent that the amount
is attributable to the recovery during the taxable year of any
amount deducted or excluded in computing federal or Ohio
adjusted gross income in any taxable year.

(13) Deduct any portion of the deduction described in
section 1341(a)(2) of the Internal Revenue Code, for repaying
previously reported income received under a claim of right, that
meets both of the following requirements:

(a) It is allowable for repayment of an item that was
included in the taxpayer's adjusted gross income for a prior
taxable year and did not qualify for a credit under division (A)
or (B) of section 5747.05 of the Revised Code for that year;

(b) It does not otherwise reduce the taxpayer's adjusted
gross income for the current or any other taxable year.

(14) Deduct an amount equal to the deposits made to, and
net investment earnings of, a medical savings account during the
taxable year, in accordance with section 3924.66 of the Revised
Code. The deduction allowed by division (A)(14) of this section
does not apply to medical savings account deposits and earnings
otherwise deducted or excluded for the current or any other
taxable year from the taxpayer's federal adjusted gross income.

(15)(a) Add an amount equal to the funds withdrawn from a
medical savings account during the taxable year, and the net
investment earnings on those funds, when the funds withdrawn
were used for any purpose other than to reimburse an account
holder for, or to pay, eligible medical expenses, in accordance
with section 3924.66 of the Revised Code;

(b) Add the amounts distributed from a medical savings
account under division (A)(2) of section 3924.68 of the Revised

Code during the taxable year. 2033

(16) Add any amount claimed as a credit under section 2034
5747.059 or 5747.65 of the Revised Code to the extent that such 2035
amount satisfies either of the following: 2036

(a) The amount was deducted or excluded from the 2037
computation of the taxpayer's federal adjusted gross income as 2038
required to be reported for the taxpayer's taxable year under 2039
the Internal Revenue Code; 2040

(b) The amount resulted in a reduction of the taxpayer's 2041
federal adjusted gross income as required to be reported for any 2042
of the taxpayer's taxable years under the Internal Revenue Code. 2043

(17) Deduct the amount contributed by the taxpayer to an 2044
individual development account program established by a county 2045
department of job and family services pursuant to sections 2046
329.11 to 329.14 of the Revised Code for the purpose of matching 2047
funds deposited by program participants. On request of the tax 2048
commissioner, the taxpayer shall provide any information that, 2049
in the tax commissioner's opinion, is necessary to establish the 2050
amount deducted under division (A) (17) of this section. 2051

(18) Beginning in taxable year 2001 but not for any 2052
taxable year beginning after December 31, 2005, if the taxpayer 2053
is married and files a joint return and the combined federal 2054
adjusted gross income of the taxpayer and the taxpayer's spouse 2055
for the taxable year does not exceed one hundred thousand 2056
dollars, or if the taxpayer is single and has a federal adjusted 2057
gross income for the taxable year not exceeding fifty thousand 2058
dollars, deduct amounts paid during the taxable year for 2059
qualified tuition and fees paid to an eligible institution for 2060
the taxpayer, the taxpayer's spouse, or any dependent of the 2061

taxpayer, who is a resident of this state and is enrolled in or
attending a program that culminates in a degree or diploma at an
eligible institution. The deduction may be claimed only to the
extent that qualified tuition and fees are not otherwise
deducted or excluded for any taxable year from federal or Ohio
adjusted gross income. The deduction may not be claimed for
educational expenses for which the taxpayer claims a credit
under section 5747.27 of the Revised Code.

(19) Add any reimbursement received during the taxable
year of any amount the taxpayer deducted under division (A) (18)
of this section in any previous taxable year to the extent the
amount is not otherwise included in Ohio adjusted gross income.

(20) (a) (i) Subject to divisions (A) (20) (a) (iii), (iv), and
(v) of this section, add five-sixths of the amount of
depreciation expense allowed by subsection (k) of section 168 of
the Internal Revenue Code, including the taxpayer's
proportionate or distributive share of the amount of
depreciation expense allowed by that subsection to a pass-
through entity in which the taxpayer has a direct or indirect
ownership interest.

(ii) Subject to divisions (A) (20) (a) (iii), (iv), and (v)
of this section, add five-sixths of the amount of qualifying
section 179 depreciation expense, including the taxpayer's
proportionate or distributive share of the amount of qualifying
section 179 depreciation expense allowed to any pass-through
entity in which the taxpayer has a direct or indirect ownership
interest.

(iii) Subject to division (A) (20) (a) (v) of this section,
for taxable years beginning in 2012 or thereafter, if the
increase in income taxes withheld by the taxpayer is equal to or

greater than ten per cent of income taxes withheld by the 2092
taxpayer during the taxpayer's immediately preceding taxable 2093
year, "two-thirds" shall be substituted for "five-sixths" for 2094
the purpose of divisions (A) (20) (a) (i) and (ii) of this section. 2095

(iv) Subject to division (A) (20) (a) (v) of this section, 2096
for taxable years beginning in 2012 or thereafter, a taxpayer is 2097
not required to add an amount under division (A) (20) of this 2098
section if the increase in income taxes withheld by the taxpayer 2099
and by any pass-through entity in which the taxpayer has a 2100
direct or indirect ownership interest is equal to or greater 2101
than the sum of (I) the amount of qualifying section 179 2102
depreciation expense and (II) the amount of depreciation expense 2103
allowed to the taxpayer by subsection (k) of section 168 of the 2104
Internal Revenue Code, and including the taxpayer's 2105
proportionate or distributive shares of such amounts allowed to 2106
any such pass-through entities. 2107

(v) If a taxpayer directly or indirectly incurs a net 2108
operating loss for the taxable year for federal income tax 2109
purposes, to the extent such loss resulted from depreciation 2110
expense allowed by subsection (k) of section 168 of the Internal 2111
Revenue Code and by qualifying section 179 depreciation expense, 2112
"the entire" shall be substituted for "five-sixths of the" for 2113
the purpose of divisions (A) (20) (a) (i) and (ii) of this section. 2114

The tax commissioner, under procedures established by the 2115
commissioner, may waive the add-backs related to a pass-through 2116
entity if the taxpayer owns, directly or indirectly, less than 2117
five per cent of the pass-through entity. 2118

(b) Nothing in division (A) (20) of this section shall be 2119
construed to adjust or modify the adjusted basis of any asset. 2120

(c) To the extent the add-back required under division (A) 2121
(20) (a) of this section is attributable to property generating 2122
nonbusiness income or loss allocated under section 5747.20 of 2123
the Revised Code, the add-back shall be situated to the same 2124
location as the nonbusiness income or loss generated by the 2125
property for the purpose of determining the credit under 2126
division (A) of section 5747.05 of the Revised Code. Otherwise, 2127
the add-back shall be apportioned, subject to one or more of the 2128
four alternative methods of apportionment enumerated in section 2129
5747.21 of the Revised Code. 2130

(d) For the purposes of division (A) (20) (a) (v) of this 2131
section, net operating loss carryback and carryforward shall not 2132
include the allowance of any net operating loss deduction 2133
carryback or carryforward to the taxable year to the extent such 2134
loss resulted from depreciation allowed by section 168(k) of the 2135
Internal Revenue Code and by the qualifying section 179 2136
depreciation expense amount. 2137

(e) For the purposes of divisions (A) (20) and (21) of this 2138
section: 2139

(i) "Income taxes withheld" means the total amount 2140
withheld and remitted under sections 5747.06 and 5747.07 of the 2141
Revised Code by an employer during the employer's taxable year. 2142

(ii) "Increase in income taxes withheld" means the amount 2143
by which the amount of income taxes withheld by an employer 2144
during the employer's current taxable year exceeds the amount of 2145
income taxes withheld by that employer during the employer's 2146
immediately preceding taxable year. 2147

(iii) "Qualifying section 179 depreciation expense" means 2148
the difference between (I) the amount of depreciation expense 2149

directly or indirectly allowed to a taxpayer under section 179 2150
of the Internal Revised Code, and (II) the amount of 2151
depreciation expense directly or indirectly allowed to the 2152
taxpayer under section 179 of the Internal Revenue Code as that 2153
section existed on December 31, 2002. 2154

(21) (a) If the taxpayer was required to add an amount 2155
under division (A) (20) (a) of this section for a taxable year, 2156
deduct one of the following: 2157

(i) One-fifth of the amount so added for each of the five 2158
succeeding taxable years if the amount so added was five-sixths 2159
of qualifying section 179 depreciation expense or depreciation 2160
expense allowed by subsection (k) of section 168 of the Internal 2161
Revenue Code; 2162

(ii) One-half of the amount so added for each of the two 2163
succeeding taxable years if the amount so added was two-thirds 2164
of such depreciation expense; 2165

(iii) One-sixth of the amount so added for each of the six 2166
succeeding taxable years if the entire amount of such 2167
depreciation expense was so added. 2168

(b) If the amount deducted under division (A) (21) (a) of 2169
this section is attributable to an add-back allocated under 2170
division (A) (20) (c) of this section, the amount deducted shall 2171
be situated to the same location. Otherwise, the add-back shall 2172
be apportioned using the apportionment factors for the taxable 2173
year in which the deduction is taken, subject to one or more of 2174
the four alternative methods of apportionment enumerated in 2175
section 5747.21 of the Revised Code. 2176

(c) No deduction is available under division (A) (21) (a) of 2177
this section with regard to any depreciation allowed by section 2178

168(k) of the Internal Revenue Code and by the qualifying 2179
section 179 depreciation expense amount to the extent that such 2180
depreciation results in or increases a federal net operating 2181
loss carryback or carryforward. If no such deduction is 2182
available for a taxable year, the taxpayer may carry forward the 2183
amount not deducted in such taxable year to the next taxable 2184
year and add that amount to any deduction otherwise available 2185
under division (A) (21) (a) of this section for that next taxable 2186
year. The carryforward of amounts not so deducted shall continue 2187
until the entire addition required by division (A) (20) (a) of 2188
this section has been deducted. 2189

(d) No refund shall be allowed as a result of adjustments 2190
made by division (A) (21) of this section. 2191

(22) Deduct, to the extent not otherwise deducted or 2192
excluded in computing federal or Ohio adjusted gross income for 2193
the taxable year, the amount the taxpayer received during the 2194
taxable year as reimbursement for life insurance premiums under 2195
section 5919.31 of the Revised Code. 2196

(23) Deduct, to the extent not otherwise deducted or 2197
excluded in computing federal or Ohio adjusted gross income for 2198
the taxable year, the amount the taxpayer received during the 2199
taxable year as a death benefit paid by the adjutant general 2200
under section 5919.33 of the Revised Code. 2201

(24) Deduct, to the extent included in federal adjusted 2202
gross income and not otherwise allowable as a deduction or 2203
exclusion in computing federal or Ohio adjusted gross income for 2204
the taxable year, military pay and allowances received by the 2205
taxpayer during the taxable year for active duty service in the 2206
United States army, air force, navy, marine corps, or coast 2207
guard or reserve components thereof or the national guard. The 2208

deduction may not be claimed for military pay and allowances 2209
received by the taxpayer while the taxpayer is stationed in this 2210
state. 2211

(25) Deduct, to the extent not otherwise allowable as a 2212
deduction or exclusion in computing federal or Ohio adjusted 2213
gross income for the taxable year and not otherwise compensated 2214
for by any other source, the amount of qualified organ donation 2215
expenses incurred by the taxpayer during the taxable year, not 2216
to exceed ten thousand dollars. A taxpayer may deduct qualified 2217
organ donation expenses only once for all taxable years 2218
beginning with taxable years beginning in 2007. 2219

For the purposes of division (A) (25) of this section: 2220

(a) "Human organ" means all or any portion of a human 2221
liver, pancreas, kidney, intestine, or lung, and any portion of 2222
human bone marrow. 2223

(b) "Qualified organ donation expenses" means travel 2224
expenses, lodging expenses, and wages and salary forgone by a 2225
taxpayer in connection with the taxpayer's donation, while 2226
living, of one or more of the taxpayer's human organs to another 2227
human being. 2228

(26) Deduct, to the extent not otherwise deducted or 2229
excluded in computing federal or Ohio adjusted gross income for 2230
the taxable year, amounts received by the taxpayer as retired 2231
personnel pay for service in the uniformed services or reserve 2232
components thereof, or the national guard, or received by the 2233
surviving spouse or former spouse of such a taxpayer under the 2234
survivor benefit plan on account of such a taxpayer's death. If 2235
the taxpayer receives income on account of retirement paid under 2236
the federal civil service retirement system or federal employees 2237

retirement system, or under any successor retirement program 2238
enacted by the congress of the United States that is established 2239
and maintained for retired employees of the United States 2240
government, and such retirement income is based, in whole or in 2241
part, on credit for the taxpayer's uniformed service, the 2242
deduction allowed under this division shall include only that 2243
portion of such retirement income that is attributable to the 2244
taxpayer's uniformed service, to the extent that portion of such 2245
retirement income is otherwise included in federal adjusted 2246
gross income and is not otherwise deducted under this section. 2247
Any amount deducted under division (A)(26) of this section is 2248
not included in a taxpayer's adjusted gross income for the 2249
purposes of section 5747.055 of the Revised Code. No amount may 2250
be deducted under division (A)(26) of this section on the basis 2251
of which a credit was claimed under section 5747.055 of the 2252
Revised Code. 2253

(27) Deduct, to the extent not otherwise deducted or 2254
excluded in computing federal or Ohio adjusted gross income for 2255
the taxable year, the amount the taxpayer received during the 2256
taxable year from the military injury relief fund created in 2257
section 5902.05 of the Revised Code. 2258

(28) Deduct, to the extent not otherwise deducted or 2259
excluded in computing federal or Ohio adjusted gross income for 2260
the taxable year, the amount the taxpayer received as a veterans 2261
bonus during the taxable year from the Ohio department of 2262
veterans services as authorized by Section 2r of Article VIII, 2263
Ohio Constitution. 2264

(29) Deduct, to the extent not otherwise deducted or 2265
excluded in computing federal or Ohio adjusted gross income for 2266
the taxable year, any income derived from a transfer agreement 2267

or from the enterprise transferred under that agreement under 2268
section 4313.02 of the Revised Code. 2269

(30) Deduct, to the extent not otherwise deducted or 2270
excluded in computing federal or Ohio adjusted gross income for 2271
the taxable year, Ohio college opportunity or federal Pell grant 2272
amounts received by the taxpayer or the taxpayer's spouse or 2273
dependent pursuant to section 3333.122 of the Revised Code or 20 2274
U.S.C. 1070a, et seq., and used to pay room or board furnished 2275
by the educational institution for which the grant was awarded 2276
at the institution's facilities, including meal plans 2277
administered by the institution. For the purposes of this 2278
division, receipt of a grant includes the distribution of a 2279
grant directly to an educational institution and the crediting 2280
of the grant to the enrollee's account with the institution. 2281

(31) (a) For taxable years beginning in 2015, deduct from 2282
the portion of an individual's adjusted gross income that is 2283
business income, to the extent not otherwise deducted or 2284
excluded in computing federal or Ohio adjusted gross income for 2285
the taxable year, the lesser of the following amounts: 2286

(i) Seventy-five per cent of the individual's business 2287
income; 2288

(ii) Ninety-three thousand seven hundred fifty dollars for 2289
each spouse if spouses file separate returns under section 2290
5747.08 of the Revised Code or one hundred eighty-seven thousand 2291
five hundred dollars for all other individuals. 2292

(b) For taxable years beginning in 2016 or thereafter, 2293
deduct from the portion of an individual's adjusted gross income 2294
that is business income, to the extent not otherwise deducted or 2295
excluded in computing federal adjusted gross income for the 2296

taxable year, one hundred twenty-five thousand dollars for each 2297
spouse if spouses file separate returns under section 5747.08 of 2298
the Revised Code or two hundred fifty thousand dollars for all 2299
other individuals. 2300

(32) Deduct, as provided under section 5747.78 of the 2301
Revised Code, contributions to ABLE savings accounts made in 2302
accordance with sections 113.50 to 113.56 of the Revised Code. 2303

(33) For a taxpayer who has completed advanced firearms 2304
training and who otherwise satisfies the criteria described in 2305
division (A)(33) of this section, deduct an amount equal to the 2306
product of fifty dollars multiplied by the number of months in 2307
the taxable year during which the taxpayer (a) holds a valid 2308
concealed handgun license, (b) is employed by a board of 2309
education or governing body of a school, and (c) carries or has 2310
access to a handgun on school premises, as authorized by the 2311
board or governing body in accordance with division (D)(1)(a) 2312
(iv) of section 2923.122 of the Revised Code. As used in 2313
division (A)(33) of this section, "advanced firearms training," 2314
"board of education or governing body of a school," "school 2315
premises," and "valid concealed handgun license" have the same 2316
meanings as in section 5747.69 of the Revised Code. 2317

(B) "Business income" means income, including gain or 2318
loss, arising from transactions, activities, and sources in the 2319
regular course of a trade or business and includes income, gain, 2320
or loss from real property, tangible property, and intangible 2321
property if the acquisition, rental, management, and disposition 2322
of the property constitute integral parts of the regular course 2323
of a trade or business operation. "Business income" includes 2324
income, including gain or loss, from a partial or complete 2325
liquidation of a business, including, but not limited to, gain 2326

or loss from the sale or other disposition of goodwill. 2327

(C) "Nonbusiness income" means all income other than 2328
business income and may include, but is not limited to, 2329
compensation, rents and royalties from real or tangible personal 2330
property, capital gains, interest, dividends and distributions, 2331
patent or copyright royalties, or lottery winnings, prizes, and 2332
awards. 2333

(D) "Compensation" means any form of remuneration paid to 2334
an employee for personal services. 2335

(E) "Fiduciary" means a guardian, trustee, executor, 2336
administrator, receiver, conservator, or any other person acting 2337
in any fiduciary capacity for any individual, trust, or estate. 2338

(F) "Fiscal year" means an accounting period of twelve 2339
months ending on the last day of any month other than December. 2340

(G) "Individual" means any natural person. 2341

(H) "Internal Revenue Code" means the "Internal Revenue 2342
Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 2343

(I) "Resident" means any of the following, provided that 2344
division (I) (3) of this section applies only to taxable years of 2345
a trust beginning in 2002 or thereafter: 2346

(1) An individual who is domiciled in this state, subject 2347
to section 5747.24 of the Revised Code; 2348

(2) The estate of a decedent who at the time of death was 2349
domiciled in this state. The domicile tests of section 5747.24 2350
of the Revised Code are not controlling for purposes of division 2351
(I) (2) of this section. 2352

(3) A trust that, in whole or part, resides in this state. 2353

If only part of a trust resides in this state, the trust is a 2354
resident only with respect to that part. 2355

For the purposes of division (I) (3) of this section: 2356

(a) A trust resides in this state for the trust's current 2357
taxable year to the extent, as described in division (I) (3) (d) 2358
of this section, that the trust consists directly or indirectly, 2359
in whole or in part, of assets, net of any related liabilities, 2360
that were transferred, or caused to be transferred, directly or 2361
indirectly, to the trust by any of the following: 2362

(i) A person, a court, or a governmental entity or 2363
instrumentality on account of the death of a decedent, but only 2364
if the trust is described in division (I) (3) (e) (i) or (ii) of 2365
this section; 2366

(ii) A person who was domiciled in this state for the 2367
purposes of this chapter when the person directly or indirectly 2368
transferred assets to an irrevocable trust, but only if at least 2369
one of the trust's qualifying beneficiaries is domiciled in this 2370
state for the purposes of this chapter during all or some 2371
portion of the trust's current taxable year; 2372

(iii) A person who was domiciled in this state for the 2373
purposes of this chapter when the trust document or instrument 2374
or part of the trust document or instrument became irrevocable, 2375
but only if at least one of the trust's qualifying beneficiaries 2376
is a resident domiciled in this state for the purposes of this 2377
chapter during all or some portion of the trust's current 2378
taxable year. If a trust document or instrument became 2379
irrevocable upon the death of a person who at the time of death 2380
was domiciled in this state for purposes of this chapter, that 2381
person is a person described in division (I) (3) (a) (iii) of this 2382

section. 2383

(b) A trust is irrevocable to the extent that the 2384
transferor is not considered to be the owner of the net assets 2385
of the trust under sections 671 to 678 of the Internal Revenue 2386
Code. 2387

(c) With respect to a trust other than a charitable lead 2388
trust, "qualifying beneficiary" has the same meaning as 2389
"potential current beneficiary" as defined in section 1361(e) (2) 2390
of the Internal Revenue Code, and with respect to a charitable 2391
lead trust "qualifying beneficiary" is any current, future, or 2392
contingent beneficiary, but with respect to any trust 2393
"qualifying beneficiary" excludes a person or a governmental 2394
entity or instrumentality to any of which a contribution would 2395
qualify for the charitable deduction under section 170 of the 2396
Internal Revenue Code. 2397

(d) For the purposes of division (I) (3) (a) of this 2398
section, the extent to which a trust consists directly or 2399
indirectly, in whole or in part, of assets, net of any related 2400
liabilities, that were transferred directly or indirectly, in 2401
whole or part, to the trust by any of the sources enumerated in 2402
that division shall be ascertained by multiplying the fair 2403
market value of the trust's assets, net of related liabilities, 2404
by the qualifying ratio, which shall be computed as follows: 2405

(i) The first time the trust receives assets, the 2406
numerator of the qualifying ratio is the fair market value of 2407
those assets at that time, net of any related liabilities, from 2408
sources enumerated in division (I) (3) (a) of this section. The 2409
denominator of the qualifying ratio is the fair market value of 2410
all the trust's assets at that time, net of any related 2411
liabilities. 2412

(ii) Each subsequent time the trust receives assets, a revised qualifying ratio shall be computed. The numerator of the revised qualifying ratio is the sum of (1) the fair market value of the trust's assets immediately prior to the subsequent transfer, net of any related liabilities, multiplied by the qualifying ratio last computed without regard to the subsequent transfer, and (2) the fair market value of the subsequently transferred assets at the time transferred, net of any related liabilities, from sources enumerated in division (I) (3) (a) of this section. The denominator of the revised qualifying ratio is the fair market value of all the trust's assets immediately after the subsequent transfer, net of any related liabilities.

(iii) Whether a transfer to the trust is by or from any of the sources enumerated in division (I) (3) (a) of this section shall be ascertained without regard to the domicile of the trust's beneficiaries.

(e) For the purposes of division (I) (3) (a) (i) of this section:

(i) A trust is described in division (I) (3) (e) (i) of this section if the trust is a testamentary trust and the testator of that testamentary trust was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731, of the Revised Code.

(ii) A trust is described in division (I) (3) (e) (ii) of this section if the transfer is a qualifying transfer described in any of divisions (I) (3) (f) (i) to (vi) of this section, the trust is an irrevocable inter vivos trust, and at least one of the trust's qualifying beneficiaries is domiciled in this state for purposes of this chapter during all or some portion of the trust's current taxable year.

(f) For the purposes of division (I) (3) (e) (ii) of this 2443
section, a "qualifying transfer" is a transfer of assets, net of 2444
any related liabilities, directly or indirectly to a trust, if 2445
the transfer is described in any of the following: 2446

(i) The transfer is made to a trust, created by the 2447
decedent before the decedent's death and while the decedent was 2448
domiciled in this state for the purposes of this chapter, and, 2449
prior to the death of the decedent, the trust became irrevocable 2450
while the decedent was domiciled in this state for the purposes 2451
of this chapter. 2452

(ii) The transfer is made to a trust to which the 2453
decedent, prior to the decedent's death, had directly or 2454
indirectly transferred assets, net of any related liabilities, 2455
while the decedent was domiciled in this state for the purposes 2456
of this chapter, and prior to the death of the decedent the 2457
trust became irrevocable while the decedent was domiciled in 2458
this state for the purposes of this chapter. 2459

(iii) The transfer is made on account of a contractual 2460
relationship existing directly or indirectly between the 2461
transferor and either the decedent or the estate of the decedent 2462
at any time prior to the date of the decedent's death, and the 2463
decedent was domiciled in this state at the time of death for 2464
purposes of the taxes levied under Chapter 5731. of the Revised 2465
Code. 2466

(iv) The transfer is made to a trust on account of a 2467
contractual relationship existing directly or indirectly between 2468
the transferor and another person who at the time of the 2469
decedent's death was domiciled in this state for purposes of 2470
this chapter. 2471

(v) The transfer is made to a trust on account of the will	2472
of a testator who was domiciled in this state at the time of the	2473
testator's death for purposes of the taxes levied under Chapter	2474
5731. of the Revised Code.	2475
(vi) The transfer is made to a trust created by or caused	2476
to be created by a court, and the trust was directly or	2477
indirectly created in connection with or as a result of the	2478
death of an individual who, for purposes of the taxes levied	2479
under Chapter 5731. of the Revised Code, was domiciled in this	2480
state at the time of the individual's death.	2481
(g) The tax commissioner may adopt rules to ascertain the	2482
part of a trust residing in this state.	2483
(J) "Nonresident" means an individual or estate that is	2484
not a resident. An individual who is a resident for only part of	2485
a taxable year is a nonresident for the remainder of that	2486
taxable year.	2487
(K) "Pass-through entity" has the same meaning as in	2488
section 5733.04 of the Revised Code.	2489
(L) "Return" means the notifications and reports required	2490
to be filed pursuant to this chapter for the purpose of	2491
reporting the tax due and includes declarations of estimated tax	2492
when so required.	2493
(M) "Taxable year" means the calendar year or the	2494
taxpayer's fiscal year ending during the calendar year, or	2495
fractional part thereof, upon which the adjusted gross income is	2496
calculated pursuant to this chapter.	2497
(N) "Taxpayer" means any person subject to the tax imposed	2498
by section 5747.02 of the Revised Code or any pass-through	2499
entity that makes the election under division (D) of section	2500

5747.08 of the Revised Code. 2501

(O) "Dependents" means dependents as defined in the 2502
Internal Revenue Code and as claimed in the taxpayer's federal 2503
income tax return for the taxable year or which the taxpayer 2504
would have been permitted to claim had the taxpayer filed a 2505
federal income tax return. 2506

(P) "Principal county of employment" means, in the case of 2507
a nonresident, the county within the state in which a taxpayer 2508
performs services for an employer or, if those services are 2509
performed in more than one county, the county in which the major 2510
portion of the services are performed. 2511

(Q) As used in sections 5747.50 to 5747.55 of the Revised 2512
Code: 2513

(1) "Subdivision" means any county, municipal corporation, 2514
park district, or township. 2515

(2) "Essential local government purposes" includes all 2516
functions that any subdivision is required by general law to 2517
exercise, including like functions that are exercised under a 2518
charter adopted pursuant to the Ohio Constitution. 2519

(R) "Overpayment" means any amount already paid that 2520
exceeds the figure determined to be the correct amount of the 2521
tax. 2522

(S) "Taxable income" or "Ohio taxable income" applies only 2523
to estates and trusts, and means federal taxable income, as 2524
defined and used in the Internal Revenue Code, adjusted as 2525
follows: 2526

(1) Add interest or dividends, net of ordinary, necessary, 2527
and reasonable expenses not deducted in computing federal 2528

taxable income, on obligations or securities of any state or of	2529
any political subdivision or authority of any state, other than	2530
this state and its subdivisions and authorities, but only to the	2531
extent that such net amount is not otherwise includible in Ohio	2532
taxable income and is described in either division (S) (1) (a) or	2533
(b) of this section:	2534
(a) The net amount is not attributable to the S portion of	2535
an electing small business trust and has not been distributed to	2536
beneficiaries for the taxable year;	2537
(b) The net amount is attributable to the S portion of an	2538
electing small business trust for the taxable year.	2539
(2) Add interest or dividends, net of ordinary, necessary,	2540
and reasonable expenses not deducted in computing federal	2541
taxable income, on obligations of any authority, commission,	2542
instrumentality, territory, or possession of the United States	2543
to the extent that the interest or dividends are exempt from	2544
federal income taxes but not from state income taxes, but only	2545
to the extent that such net amount is not otherwise includible	2546
in Ohio taxable income and is described in either division (S)	2547
(1) (a) or (b) of this section;	2548
(3) Add the amount of personal exemption allowed to the	2549
estate pursuant to section 642(b) of the Internal Revenue Code;	2550
(4) Deduct interest or dividends, net of related expenses	2551
deducted in computing federal taxable income, on obligations of	2552
the United States and its territories and possessions or of any	2553
authority, commission, or instrumentality of the United States	2554
to the extent that the interest or dividends are exempt from	2555
state taxes under the laws of the United States, but only to the	2556
extent that such amount is included in federal taxable income	2557

and is described in either division (S) (1) (a) or (b) of this 2558
section; 2559

(5) Deduct the amount of wages and salaries, if any, not 2560
otherwise allowable as a deduction but that would have been 2561
allowable as a deduction in computing federal taxable income for 2562
the taxable year, had the targeted jobs credit allowed under 2563
sections 38, 51, and 52 of the Internal Revenue Code not been in 2564
effect, but only to the extent such amount relates either to 2565
income included in federal taxable income for the taxable year 2566
or to income of the S portion of an electing small business 2567
trust for the taxable year; 2568

(6) Deduct any interest or interest equivalent, net of 2569
related expenses deducted in computing federal taxable income, 2570
on public obligations and purchase obligations, but only to the 2571
extent that such net amount relates either to income included in 2572
federal taxable income for the taxable year or to income of the 2573
S portion of an electing small business trust for the taxable 2574
year; 2575

(7) Add any loss or deduct any gain resulting from sale, 2576
exchange, or other disposition of public obligations to the 2577
extent that such loss has been deducted or such gain has been 2578
included in computing either federal taxable income or income of 2579
the S portion of an electing small business trust for the 2580
taxable year; 2581

(8) Except in the case of the final return of an estate, 2582
add any amount deducted by the taxpayer on both its Ohio estate 2583
tax return pursuant to section 5731.14 of the Revised Code, and 2584
on its federal income tax return in determining federal taxable 2585
income; 2586

(9) (a) Deduct any amount included in federal taxable 2587
income solely because the amount represents a reimbursement or 2588
refund of expenses that in a previous year the decedent had 2589
deducted as an itemized deduction pursuant to section 63 of the 2590
Internal Revenue Code and applicable treasury regulations. The 2591
deduction otherwise allowed under division (S) (9) (a) of this 2592
section shall be reduced to the extent the reimbursement is 2593
attributable to an amount the taxpayer or decedent deducted 2594
under this section in any taxable year. 2595

(b) Add any amount not otherwise included in Ohio taxable 2596
income for any taxable year to the extent that the amount is 2597
attributable to the recovery during the taxable year of any 2598
amount deducted or excluded in computing federal or Ohio taxable 2599
income in any taxable year, but only to the extent such amount 2600
has not been distributed to beneficiaries for the taxable year. 2601

(10) Deduct any portion of the deduction described in 2602
section 1341(a) (2) of the Internal Revenue Code, for repaying 2603
previously reported income received under a claim of right, that 2604
meets both of the following requirements: 2605

(a) It is allowable for repayment of an item that was 2606
included in the taxpayer's taxable income or the decedent's 2607
adjusted gross income for a prior taxable year and did not 2608
qualify for a credit under division (A) or (B) of section 2609
5747.05 of the Revised Code for that year. 2610

(b) It does not otherwise reduce the taxpayer's taxable 2611
income or the decedent's adjusted gross income for the current 2612
or any other taxable year. 2613

(11) Add any amount claimed as a credit under section 2614
5747.059 or 5747.65 of the Revised Code to the extent that the 2615

amount satisfies either of the following: 2616

(a) The amount was deducted or excluded from the 2617
computation of the taxpayer's federal taxable income as required 2618
to be reported for the taxpayer's taxable year under the 2619
Internal Revenue Code; 2620

(b) The amount resulted in a reduction in the taxpayer's 2621
federal taxable income as required to be reported for any of the 2622
taxpayer's taxable years under the Internal Revenue Code. 2623

(12) Deduct any amount, net of related expenses deducted 2624
in computing federal taxable income, that a trust is required to 2625
report as farm income on its federal income tax return, but only 2626
if the assets of the trust include at least ten acres of land 2627
satisfying the definition of "land devoted exclusively to 2628
agricultural use" under section 5713.30 of the Revised Code, 2629
regardless of whether the land is valued for tax purposes as 2630
such land under sections 5713.30 to 5713.38 of the Revised Code. 2631
If the trust is a pass-through entity investor, section 5747.231 2632
of the Revised Code applies in ascertaining if the trust is 2633
eligible to claim the deduction provided by division (S)(12) of 2634
this section in connection with the pass-through entity's farm 2635
income. 2636

Except for farm income attributable to the S portion of an 2637
electing small business trust, the deduction provided by 2638
division (S)(12) of this section is allowed only to the extent 2639
that the trust has not distributed such farm income. Division 2640
(S)(12) of this section applies only to taxable years of a trust 2641
beginning in 2002 or thereafter. 2642

(13) Add the net amount of income described in section 2643
641(c) of the Internal Revenue Code to the extent that amount is 2644

not included in federal taxable income. 2645

(14) Add or deduct the amount the taxpayer would be 2646
required to add or deduct under division (A) (20) or (21) of this 2647
section if the taxpayer's Ohio taxable income were computed in 2648
the same manner as an individual's Ohio adjusted gross income is 2649
computed under this section. In the case of a trust, division 2650
(S) (14) of this section applies only to any of the trust's 2651
taxable years beginning in 2002 or thereafter. 2652

(T) "School district income" and "school district income 2653
tax" have the same meanings as in section 5748.01 of the Revised 2654
Code. 2655

(U) As used in divisions (A) (8), (A) (9), (S) (6), and (S) 2656
(7) of this section, "public obligations," "purchase 2657
obligations," and "interest or interest equivalent" have the 2658
same meanings as in section 5709.76 of the Revised Code. 2659

(V) "Limited liability company" means any limited 2660
liability company formed under Chapter 1705. of the Revised Code 2661
or under the laws of any other state. 2662

(W) "Pass-through entity investor" means any person who, 2663
during any portion of a taxable year of a pass-through entity, 2664
is a partner, member, shareholder, or equity investor in that 2665
pass-through entity. 2666

(X) "Banking day" has the same meaning as in section 2667
1304.01 of the Revised Code. 2668

(Y) "Month" means a calendar month. 2669

(Z) "Quarter" means the first three months, the second 2670
three months, the third three months, or the last three months 2671
of the taxpayer's taxable year. 2672

(AA) (1) "Eligible institution" means a state university or 2673
state institution of higher education as defined in section 2674
3345.011 of the Revised Code, or a private, nonprofit college, 2675
university, or other post-secondary institution located in this 2676
state that possesses a certificate of authorization issued by 2677
the chancellor of higher education pursuant to Chapter 1713. of 2678
the Revised Code or a certificate of registration issued by the 2679
state board of career colleges and schools under Chapter 3332. 2680
of the Revised Code. 2681

(2) "Qualified tuition and fees" means tuition and fees 2682
imposed by an eligible institution as a condition of enrollment 2683
or attendance, not exceeding two thousand five hundred dollars 2684
in each of the individual's first two years of post-secondary 2685
education. If the individual is a part-time student, "qualified 2686
tuition and fees" includes tuition and fees paid for the 2687
academic equivalent of the first two years of post-secondary 2688
education during a maximum of five taxable years, not exceeding 2689
a total of five thousand dollars. "Qualified tuition and fees" 2690
does not include: 2691

(a) Expenses for any course or activity involving sports, 2692
games, or hobbies unless the course or activity is part of the 2693
individual's degree or diploma program; 2694

(b) The cost of books, room and board, student activity 2695
fees, athletic fees, insurance expenses, or other expenses 2696
unrelated to the individual's academic course of instruction; 2697

(c) Tuition, fees, or other expenses paid or reimbursed 2698
through an employer, scholarship, grant in aid, or other 2699
educational benefit program. 2700

(BB) (1) "Modified business income" means the business 2701

income included in a trust's Ohio taxable income after such 2702
taxable income is first reduced by the qualifying trust amount, 2703
if any. 2704

(2) "Qualifying trust amount" of a trust means capital 2705
gains and losses from the sale, exchange, or other disposition 2706
of equity or ownership interests in, or debt obligations of, a 2707
qualifying investee to the extent included in the trust's Ohio 2708
taxable income, but only if the following requirements are 2709
satisfied: 2710

(a) The book value of the qualifying investee's physical 2711
assets in this state and everywhere, as of the last day of the 2712
qualifying investee's fiscal or calendar year ending immediately 2713
prior to the date on which the trust recognizes the gain or 2714
loss, is available to the trust. 2715

(b) The requirements of section 5747.011 of the Revised 2716
Code are satisfied for the trust's taxable year in which the 2717
trust recognizes the gain or loss. 2718

Any gain or loss that is not a qualifying trust amount is 2719
modified business income, qualifying investment income, or 2720
modified nonbusiness income, as the case may be. 2721

(3) "Modified nonbusiness income" means a trust's Ohio 2722
taxable income other than modified business income, other than 2723
the qualifying trust amount, and other than qualifying 2724
investment income, as defined in section 5747.012 of the Revised 2725
Code, to the extent such qualifying investment income is not 2726
otherwise part of modified business income. 2727

(4) "Modified Ohio taxable income" applies only to trusts, 2728
and means the sum of the amounts described in divisions (BB) (4) 2729
(a) to (c) of this section: 2730

(a) The fraction, calculated under section 5747.013, and
applying section 5747.231 of the Revised Code, multiplied by the
sum of the following amounts:

(i) The trust's modified business income;

(ii) The trust's qualifying investment income, as defined
in section 5747.012 of the Revised Code, but only to the extent
the qualifying investment income does not otherwise constitute
modified business income and does not otherwise constitute a
qualifying trust amount.

(b) The qualifying trust amount multiplied by a fraction,
the numerator of which is the sum of the book value of the
qualifying investee's physical assets in this state on the last
day of the qualifying investee's fiscal or calendar year ending
immediately prior to the day on which the trust recognizes the
qualifying trust amount, and the denominator of which is the sum
of the book value of the qualifying investee's total physical
assets everywhere on the last day of the qualifying investee's
fiscal or calendar year ending immediately prior to the day on
which the trust recognizes the qualifying trust amount. If, for
a taxable year, the trust recognizes a qualifying trust amount
with respect to more than one qualifying investee, the amount
described in division (BB)(4)(b) of this section shall equal the
sum of the products so computed for each such qualifying
investee.

(c)(i) With respect to a trust or portion of a trust that
is a resident as ascertained in accordance with division (I)(3)
(d) of this section, its modified nonbusiness income.

(ii) With respect to a trust or portion of a trust that is
not a resident as ascertained in accordance with division (I)(3)

(d) of this section, the amount of its modified nonbusiness
income satisfying the descriptions in divisions (B) (2) to (5) of
section 5747.20 of the Revised Code, except as otherwise
provided in division (BB) (4) (c) (ii) of this section. With
respect to a trust or portion of a trust that is not a resident
as ascertained in accordance with division (I) (3) (d) of this
section, the trust's portion of modified nonbusiness income
recognized from the sale, exchange, or other disposition of a
debt interest in or equity interest in a section 5747.212
entity, as defined in section 5747.212 of the Revised Code,
without regard to division (A) of that section, shall not be
allocated to this state in accordance with section 5747.20 of
the Revised Code but shall be apportioned to this state in
accordance with division (B) of section 5747.212 of the Revised
Code without regard to division (A) of that section.

If the allocation and apportionment of a trust's income
under divisions (BB) (4) (a) and (c) of this section do not fairly
represent the modified Ohio taxable income of the trust in this
state, the alternative methods described in division (C) of
section 5747.21 of the Revised Code may be applied in the manner
and to the same extent provided in that section.

(5) (a) Except as set forth in division (BB) (5) (b) of this
section, "qualifying investee" means a person in which a trust
has an equity or ownership interest, or a person or unit of
government the debt obligations of either of which are owned by
a trust. For the purposes of division (BB) (2) (a) of this section
and for the purpose of computing the fraction described in
division (BB) (4) (b) of this section, all of the following apply:

(i) If the qualifying investee is a member of a qualifying
controlled group on the last day of the qualifying investee's

fiscal or calendar year ending immediately prior to the date on 2790
which the trust recognizes the gain or loss, then "qualifying 2791
investee" includes all persons in the qualifying controlled 2792
group on such last day. 2793

(ii) If the qualifying investee, or if the qualifying 2794
investee and any members of the qualifying controlled group of 2795
which the qualifying investee is a member on the last day of the 2796
qualifying investee's fiscal or calendar year ending immediately 2797
prior to the date on which the trust recognizes the gain or 2798
loss, separately or cumulatively own, directly or indirectly, on 2799
the last day of the qualifying investee's fiscal or calendar 2800
year ending immediately prior to the date on which the trust 2801
recognizes the qualifying trust amount, more than fifty per cent 2802
of the equity of a pass-through entity, then the qualifying 2803
investee and the other members are deemed to own the 2804
proportionate share of the pass-through entity's physical assets 2805
which the pass-through entity directly or indirectly owns on the 2806
last day of the pass-through entity's calendar or fiscal year 2807
ending within or with the last day of the qualifying investee's 2808
fiscal or calendar year ending immediately prior to the date on 2809
which the trust recognizes the qualifying trust amount. 2810

(iii) For the purposes of division (BB) (5) (a) (iii) of this 2811
section, "upper level pass-through entity" means a pass-through 2812
entity directly or indirectly owning any equity of another pass- 2813
through entity, and "lower level pass-through entity" means that 2814
other pass-through entity. 2815

An upper level pass-through entity, whether or not it is 2816
also a qualifying investee, is deemed to own, on the last day of 2817
the upper level pass-through entity's calendar or fiscal year, 2818
the proportionate share of the lower level pass-through entity's 2819

physical assets that the lower level pass-through entity 2820
directly or indirectly owns on the last day of the lower level 2821
pass-through entity's calendar or fiscal year ending within or 2822
with the last day of the upper level pass-through entity's 2823
fiscal or calendar year. If the upper level pass-through entity 2824
directly and indirectly owns less than fifty per cent of the 2825
equity of the lower level pass-through entity on each day of the 2826
upper level pass-through entity's calendar or fiscal year in 2827
which or with which ends the calendar or fiscal year of the 2828
lower level pass-through entity and if, based upon clear and 2829
convincing evidence, complete information about the location and 2830
cost of the physical assets of the lower pass-through entity is 2831
not available to the upper level pass-through entity, then 2832
solely for purposes of ascertaining if a gain or loss 2833
constitutes a qualifying trust amount, the upper level pass- 2834
through entity shall be deemed as owning no equity of the lower 2835
level pass-through entity for each day during the upper level 2836
pass-through entity's calendar or fiscal year in which or with 2837
which ends the lower level pass-through entity's calendar or 2838
fiscal year. Nothing in division (BB) (5) (a) (iii) of this section 2839
shall be construed to provide for any deduction or exclusion in 2840
computing any trust's Ohio taxable income. 2841

(b) With respect to a trust that is not a resident for the 2842
taxable year and with respect to a part of a trust that is not a 2843
resident for the taxable year, "qualifying investee" for that 2844
taxable year does not include a C corporation if both of the 2845
following apply: 2846

(i) During the taxable year the trust or part of the trust 2847
recognizes a gain or loss from the sale, exchange, or other 2848
disposition of equity or ownership interests in, or debt 2849
obligations of, the C corporation. 2850

(ii) Such gain or loss constitutes nonbusiness income.	2851
(6) "Available" means information is such that a person is	2852
able to learn of the information by the due date plus	2853
extensions, if any, for filing the return for the taxable year	2854
in which the trust recognizes the gain or loss.	2855
(CC) "Qualifying controlled group" has the same meaning as	2856
in section 5733.04 of the Revised Code.	2857
(DD) "Related member" has the same meaning as in section	2858
5733.042 of the Revised Code.	2859
(EE) (1) For the purposes of division (EE) of this section:	2860
(a) "Qualifying person" means any person other than a	2861
qualifying corporation.	2862
(b) "Qualifying corporation" means any person classified	2863
for federal income tax purposes as an association taxable as a	2864
corporation, except either of the following:	2865
(i) A corporation that has made an election under	2866
subchapter S, chapter one, subtitle A, of the Internal Revenue	2867
Code for its taxable year ending within, or on the last day of,	2868
the investor's taxable year;	2869
(ii) A subsidiary that is wholly owned by any corporation	2870
that has made an election under subchapter S, chapter one,	2871
subtitle A of the Internal Revenue Code for its taxable year	2872
ending within, or on the last day of, the investor's taxable	2873
year.	2874
(2) For the purposes of this chapter, unless expressly	2875
stated otherwise, no qualifying person indirectly owns any asset	2876
directly or indirectly owned by any qualifying corporation.	2877

(FF) For purposes of this chapter and Chapter 5751. of the Revised Code: 2878
2879

(1) "Trust" does not include a qualified pre-income tax trust. 2880
2881

(2) A "qualified pre-income tax trust" is any pre-income tax trust that makes a qualifying pre-income tax trust election as described in division (FF) (3) of this section. 2882
2883
2884

(3) A "qualifying pre-income tax trust election" is an election by a pre-income tax trust to subject to the tax imposed by section 5751.02 of the Revised Code the pre-income tax trust and all pass-through entities of which the trust owns or controls, directly, indirectly, or constructively through related interests, five per cent or more of the ownership or equity interests. The trustee shall notify the tax commissioner in writing of the election on or before April 15, 2006. The election, if timely made, shall be effective on and after January 1, 2006, and shall apply for all tax periods and tax years until revoked by the trustee of the trust. 2885
2886
2887
2888
2889
2890
2891
2892
2893
2894
2895

(4) A "pre-income tax trust" is a trust that satisfies all of the following requirements: 2896
2897

(a) The document or instrument creating the trust was executed by the grantor before January 1, 1972; 2898
2899

(b) The trust became irrevocable upon the creation of the trust; and 2900
2901

(c) The grantor was domiciled in this state at the time the trust was created. 2902
2903

(GG) "Uniformed services" has the same meaning as in 10 U.S.C. 101. 2904
2905

(HH) "Taxable business income" means the amount by which
an individual's business income that is included in federal
adjusted gross income exceeds the amount of business income the
individual is authorized to deduct under division (A) (31) of
this section for the taxable year.

Sec. 5747.02. (A) For the purpose of providing revenue for
the support of schools and local government functions, to
provide relief to property taxpayers, to provide revenue for the
general revenue fund, and to meet the expenses of administering
the tax levied by this chapter, there is hereby levied on every
individual, trust, and estate residing in or earning or
receiving income in this state, on every individual, trust, and
estate earning or receiving lottery winnings, prizes, or awards
pursuant to Chapter 3770. of the Revised Code, on every
individual, trust, and estate earning or receiving winnings on
casino gaming, and on every individual, trust, and estate
otherwise having nexus with or in this state under the
Constitution of the United States, an annual tax measured as
prescribed in divisions (A) (1) to (4) of this section.

(1) In the case of trusts, the tax imposed by this section
shall be measured by modified Ohio taxable income under division
(D) of this section and levied in the same amount as the tax is
imposed on estates as prescribed in division (A) (2) of this
section.

(2) In the case of estates, the tax imposed by this
section shall be measured by Ohio taxable income and levied at
the rate of seven thousand four hundred twenty-five ten-
thousandths per cent for the first ten thousand five hundred
dollars of such income and, for income in excess of that amount,
at the same rates prescribed in division (A) (3) of this section

for individuals. 2936

(3) In the case of individuals, for taxable years 2937
beginning in 2017 or thereafter, the tax imposed by this section 2938
on income other than taxable business income shall be measured 2939
by Ohio adjusted gross income, less taxable business income and 2940
less an exemption for the taxpayer, the taxpayer's spouse, and 2941
each dependent as provided in section 5747.025 of the Revised 2942
Code. If the balance thus obtained is equal to or less than ten 2943
thousand five hundred dollars, no tax shall be imposed on that 2944
balance. If the balance thus obtained is greater than ten 2945
thousand five hundred dollars, the tax is hereby levied as 2946
follows: 2947

OHIO ADJUSTED GROSS 2948
INCOME LESS TAXABLE 2949
BUSINESS INCOME AND EXEMPTIONS 2950
(INDIVIDUALS) 2951
OR 2952
MODIFIED OHIO 2953
TAXABLE INCOME (TRUSTS) 2954
OR 2955
OHIO TAXABLE INCOME (ESTATES) TAX 2956

More than \$10,500 but	\$77.96 plus 1.980% of the amount	2957
not more than \$15,800	in excess of \$10,500	2958
More than \$15,800 but	\$182.90 plus 2.476% of the amount	2959
not more than \$21,100	in excess of \$15,800	2960
More than \$21,100 but	\$314.13 plus 2.969% of the amount	2961
not more than \$42,100	in excess of \$21,100	2962
More than \$42,100 but	\$937.62 plus 3.465% of the amount	2963
not more than \$84,200	in excess of \$42,100	2964

More than \$84,200 but	\$2,396.39 plus 3.960% of the amount	2965
not more than \$105,300	in excess of \$84,200	2966
More than \$105,300 but	\$3,231.95 plus 4.597% of the amount	2967
not more than \$210,600	in excess of \$105,300	2968
More than \$210,600	\$8,072.59 plus 4.997% of the amount	2969
	in excess of \$210,600	2970

(4) (a) In the case of individuals, for taxable years 2971
beginning in 2016 or thereafter, the tax imposed by this section 2972
on taxable business income shall equal three per cent of the 2973
result obtained by subtracting any amount allowed under division 2974
(A) (4) (b) of this section from the individual's taxable business 2975
income. 2976

(b) If the exemptions allowed to an individual under 2977
division (A) (3) of this section exceed the taxpayer's Ohio 2978
adjusted gross income less taxable business income, the excess 2979
shall be deducted from taxable business income before computing 2980
the tax under division (A) (4) (a) of this section. 2981

(5) Except as otherwise provided in this division, in 2982
August of each year, the tax commissioner shall make a new 2983
adjustment to the income amounts prescribed in divisions (A) (2) 2984
and (3) of this section by multiplying the percentage increase 2985
in the gross domestic product deflator computed that year under 2986
section 5747.025 of the Revised Code by each of the income 2987
amounts resulting from the adjustment under this division in the 2988
preceding year, adding the resulting product to the 2989
corresponding income amount resulting from the adjustment in the 2990
preceding year, and rounding the resulting sum to the nearest 2991
multiple of fifty dollars. The tax commissioner also shall 2992
recompute each of the tax dollar amounts to the extent necessary 2993

to reflect the new adjustment of the income amounts. To 2994
recompute the tax dollar amount corresponding to the lowest tax 2995
rate in division (A)(3) of this section, the commissioner shall 2996
multiply the tax rate prescribed in division (A)(2) of this 2997
section by the income amount specified in that division and as 2998
adjusted according to this paragraph. The rates of taxation 2999
shall not be adjusted. 3000

The adjusted amounts apply to taxable years beginning in 3001
the calendar year in which the adjustments are made and to 3002
taxable years beginning in each ensuing calendar year until a 3003
calendar year in which a new adjustment is made pursuant to this 3004
division. The tax commissioner shall not make a new adjustment 3005
in any year in which the amount resulting from the adjustment 3006
would be less than the amount resulting from the adjustment in 3007
the preceding year. 3008

(B) If the director of budget and management makes a 3009
certification to the tax commissioner under division (B) of 3010
section 131.44 of the Revised Code, the amount of tax as 3011
determined under divisions (A)(1) to (3) of this section shall 3012
be reduced by the percentage prescribed in that certification 3013
for taxable years beginning in the calendar year in which that 3014
certification is made. 3015

(C) The levy of this tax on income does not prevent a 3016
municipal corporation, a joint economic development zone created 3017
under section 715.691, or a joint economic development district 3018
created under section 715.70, 715.71, or 715.72 of the Revised 3019
Code from levying a tax on income. 3020

(D) This division applies only to taxable years of a trust 3021
beginning in 2002 or thereafter. 3022

(1) The tax imposed by this section on a trust shall be 3023
computed by multiplying the Ohio modified taxable income of the 3024
trust by the rates prescribed by division (A) of this section. 3025

(2) A resident trust may claim a credit against the tax 3026
computed under division (D) of this section equal to the lesser 3027
of (a) the tax paid to another state or the District of Columbia 3028
on the resident trust's modified nonbusiness income, other than 3029
the portion of the resident trust's nonbusiness income that is 3030
qualifying investment income as defined in section 5747.012 of 3031
the Revised Code, or (b) the effective tax rate, based on 3032
modified Ohio taxable income, multiplied by the resident trust's 3033
modified nonbusiness income other than the portion of the 3034
resident trust's nonbusiness income that is qualifying 3035
investment income. The credit applies before any other 3036
applicable credits. 3037

(3) The credits enumerated in divisions (A) (1) to (9) ~~and~~ 3038
~~, (A) (18) to (20), and (A) (27)~~ of section 5747.98 of the Revised 3039
Code do not apply to a trust subject to division (D) of this 3040
section. Any credits enumerated in other divisions of section 3041
5747.98 of the Revised Code apply to a trust subject to division 3042
(D) of this section. To the extent that the trust distributes 3043
income for the taxable year for which a credit is available to 3044
the trust, the credit shall be shared by the trust and its 3045
beneficiaries. The tax commissioner and the trust shall be 3046
guided by applicable regulations of the United States treasury 3047
regarding the sharing of credits. 3048

(E) For the purposes of this section, "trust" means any 3049
trust described in Subchapter J of Chapter 1 of the Internal 3050
Revenue Code, excluding trusts that are not irrevocable as 3051
defined in division (I) (3) (b) of section 5747.01 of the Revised 3052

Code and that have no modified Ohio taxable income for the 3053
taxable year, charitable remainder trusts, qualified funeral 3054
trusts and preneed funeral contract trusts established pursuant 3055
to sections 4717.31 to 4717.38 of the Revised Code that are not 3056
qualified funeral trusts, endowment and perpetual care trusts, 3057
qualified settlement trusts and funds, designated settlement 3058
trusts and funds, and trusts exempted from taxation under 3059
section 501(a) of the Internal Revenue Code. 3060

(F) Nothing in division (A) (3) of this section shall 3061
prohibit an individual with an Ohio adjusted gross income, less 3062
taxable business income and exemptions, of ten thousand five 3063
hundred dollars or less from filing a return under this chapter 3064
to receive a refund of taxes withheld or to claim any refundable 3065
credit allowed under this chapter. 3066

Sec. 5747.08. An annual return with respect to the tax 3067
imposed by section 5747.02 of the Revised Code and each tax 3068
imposed under Chapter 5748. of the Revised Code shall be made by 3069
every taxpayer for any taxable year for which the taxpayer is 3070
liable for the tax imposed by that section or under that 3071
chapter, unless the total credits allowed under division (E) of 3072
section 5747.05 and divisions (F) and (G) of section 5747.055 of 3073
the Revised Code for the year are equal to or exceed the tax 3074
imposed by section 5747.02 of the Revised Code, in which case no 3075
return shall be required unless the taxpayer is liable for a tax 3076
imposed pursuant to Chapter 5748. of the Revised Code. 3077

(A) If an individual is deceased, any return or notice 3078
required of that individual under this chapter shall be made and 3079
filed by that decedent's executor, administrator, or other 3080
person charged with the property of that decedent. 3081

(B) If an individual is unable to make a return or notice 3082

required by this chapter, the return or notice required of that 3083
individual shall be made and filed by the individual's duly 3084
authorized agent, guardian, conservator, fiduciary, or other 3085
person charged with the care of the person or property of that 3086
individual. 3087

(C) Returns or notices required of an estate or a trust 3088
shall be made and filed by the fiduciary of the estate or trust. 3089

(D) (1) (a) Except as otherwise provided in division (D) (1) 3090
(b) of this section, any pass-through entity may file a single 3091
return on behalf of one or more of the entity's investors other 3092
than an investor that is a person subject to the tax imposed 3093
under section 5733.06 of the Revised Code. The single return 3094
shall set forth the name, address, and social security number or 3095
other identifying number of each of those pass-through entity 3096
investors and shall indicate the distributive share of each of 3097
those pass-through entity investor's income taxable in this 3098
state in accordance with sections 5747.20 to 5747.231 of the 3099
Revised Code. Such pass-through entity investors for whom the 3100
pass-through entity elects to file a single return are not 3101
entitled to the exemption or credit provided for by sections 3102
5747.02 and 5747.022 of the Revised Code; shall calculate the 3103
tax before business credits at the highest rate of tax set forth 3104
in section 5747.02 of the Revised Code for the taxable year for 3105
which the return is filed; and are entitled to only their 3106
distributive share of the business credits as defined in 3107
division (D) (2) of this section. A single check drawn by the 3108
pass-through entity shall accompany the return in full payment 3109
of the tax due, as shown on the single return, for such 3110
investors, other than investors who are persons subject to the 3111
tax imposed under section 5733.06 of the Revised Code. 3112

(b) (i) A pass-through entity shall not include in such a 3113
single return any investor that is a trust to the extent that 3114
any direct or indirect current, future, or contingent 3115
beneficiary of the trust is a person subject to the tax imposed 3116
under section 5733.06 of the Revised Code. 3117

(ii) A pass-through entity shall not include in such a 3118
single return any investor that is itself a pass-through entity 3119
to the extent that any direct or indirect investor in the second 3120
pass-through entity is a person subject to the tax imposed under 3121
section 5733.06 of the Revised Code. 3122

(c) Nothing in division (D) of this section precludes the 3123
tax commissioner from requiring such investors to file the 3124
return and make the payment of taxes and related interest, 3125
penalty, and interest penalty required by this section or 3126
section 5747.02, 5747.09, or 5747.15 of the Revised Code. 3127
Nothing in division (D) of this section precludes such an 3128
investor from filing the annual return under this section, 3129
utilizing the refundable credit equal to the investor's 3130
proportionate share of the tax paid by the pass-through entity 3131
on behalf of the investor under division (I) of this section, 3132
and making the payment of taxes imposed under section 5747.02 of 3133
the Revised Code. Nothing in division (D) of this section shall 3134
be construed to provide to such an investor or pass-through 3135
entity any additional deduction or credit, other than the credit 3136
provided by division (I) of this section, solely on account of 3137
the entity's filing a return in accordance with this section. 3138
Such a pass-through entity also shall make the filing and 3139
payment of estimated taxes on behalf of the pass-through entity 3140
investors other than an investor that is a person subject to the 3141
tax imposed under section 5733.06 of the Revised Code. 3142

(2) For the purposes of this section, "business credits"	3143
means the credits listed in section 5747.98 of the Revised Code	3144
excluding the following credits:	3145
(a) The retirement income credit under division (B) of	3146
section 5747.055 of the Revised Code;	3147
(b) The senior citizen credit under division (F) of	3148
section 5747.055 of the Revised Code;	3149
(c) The lump sum distribution credit under division (G) of	3150
section 5747.055 of the Revised Code;	3151
(d) The dependent care credit under section 5747.054 of	3152
the Revised Code;	3153
(e) The lump sum retirement income credit under division	3154
(C) of section 5747.055 of the Revised Code;	3155
(f) The lump sum retirement income credit under division	3156
(D) of section 5747.055 of the Revised Code;	3157
(g) The lump sum retirement income credit under division	3158
(E) of section 5747.055 of the Revised Code;	3159
(h) The credit for displaced workers who pay for job	3160
training under section 5747.27 of the Revised Code;	3161
(i) The twenty-dollar personal exemption credit under	3162
section 5747.022 of the Revised Code;	3163
(j) The joint filing credit under division (E) of section	3164
5747.05 of the Revised Code;	3165
(k) The nonresident credit under division (A) of section	3166
5747.05 of the Revised Code;	3167
(l) The credit for a resident's out-of-state income under	3168
division (B) of section 5747.05 of the Revised Code;	3169

(m) The earned income tax credit under section 5747.71 of the Revised Code; 3170
3171

(n) The credit for authorized volunteers carrying 3172
concealed weapons on school premises under section 5747.69 of 3173
the Revised Code. 3174

(3) The election provided for under division (D) of this 3175
section applies only to the taxable year for which the election 3176
is made by the pass-through entity. Unless the tax commissioner 3177
provides otherwise, this election, once made, is binding and 3178
irrevocable for the taxable year for which the election is made. 3179
Nothing in this division shall be construed to provide for any 3180
deduction or credit that would not be allowable if a nonresident 3181
pass-through entity investor were to file an annual return. 3182

(4) If a pass-through entity makes the election provided 3183
for under division (D) of this section, the pass-through entity 3184
shall be liable for any additional taxes, interest, interest 3185
penalty, or penalties imposed by this chapter if the tax 3186
commissioner finds that the single return does not reflect the 3187
correct tax due by the pass-through entity investors covered by 3188
that return. Nothing in this division shall be construed to 3189
limit or alter the liability, if any, imposed on pass-through 3190
entity investors for unpaid or underpaid taxes, interest, 3191
interest penalty, or penalties as a result of the pass-through 3192
entity's making the election provided for under division (D) of 3193
this section. For the purposes of division (D) of this section, 3194
"correct tax due" means the tax that would have been paid by the 3195
pass-through entity had the single return been filed in a manner 3196
reflecting the commissioner's findings. Nothing in division (D) 3197
of this section shall be construed to make or hold a pass- 3198
through entity liable for tax attributable to a pass-through 3199

entity investor's income from a source other than the pass- 3200
through entity electing to file the single return. 3201

(E) If a husband and wife file a joint federal income tax 3202
return for a taxable year, they shall file a joint return under 3203
this section for that taxable year, and their liabilities are 3204
joint and several, but, if the federal income tax liability of 3205
either spouse is determined on a separate federal income tax 3206
return, they shall file separate returns under this section. 3207

If either spouse is not required to file a federal income 3208
tax return and either or both are required to file a return 3209
pursuant to this chapter, they may elect to file separate or 3210
joint returns, and, pursuant to that election, their liabilities 3211
are separate or joint and several. If a husband and wife file 3212
separate returns pursuant to this chapter, each must claim the 3213
taxpayer's own exemption, but not both, as authorized under 3214
section 5747.02 of the Revised Code on the taxpayer's own 3215
return. 3216

(F) Each return or notice required to be filed under this 3217
section shall contain the signature of the taxpayer or the 3218
taxpayer's duly authorized agent and of the person who prepared 3219
the return for the taxpayer, and shall include the taxpayer's 3220
social security number. Each return shall be verified by a 3221
declaration under the penalties of perjury. The tax commissioner 3222
shall prescribe the form that the signature and declaration 3223
shall take. 3224

(G) Each return or notice required to be filed under this 3225
section shall be made and filed as required by section 5747.04 3226
of the Revised Code, on or before the fifteenth day of April of 3227
each year, on forms that the tax commissioner shall prescribe, 3228
together with remittance made payable to the treasurer of state 3229

in the combined amount of the state and all school district 3230
income taxes shown to be due on the form. 3231

Upon good cause shown, the commissioner may extend the 3232
period for filing any notice or return required to be filed 3233
under this section and may adopt rules relating to extensions. 3234
If the extension results in an extension of time for the payment 3235
of any state or school district income tax liability with 3236
respect to which the return is filed, the taxpayer shall pay at 3237
the time the tax liability is paid an amount of interest 3238
computed at the rate per annum prescribed by section 5703.47 of 3239
the Revised Code on that liability from the time that payment is 3240
due without extension to the time of actual payment. Except as 3241
provided in section 5747.132 of the Revised Code, in addition to 3242
all other interest charges and penalties, all taxes imposed 3243
under this chapter or Chapter 5748. of the Revised Code and 3244
remaining unpaid after they become due, except combined amounts 3245
due of one dollar or less, bear interest at the rate per annum 3246
prescribed by section 5703.47 of the Revised Code until paid or 3247
until the day an assessment is issued under section 5747.13 of 3248
the Revised Code, whichever occurs first. 3249

If the commissioner considers it necessary in order to 3250
ensure the payment of the tax imposed by section 5747.02 of the 3251
Revised Code or any tax imposed under Chapter 5748. of the 3252
Revised Code, the commissioner may require returns and payments 3253
to be made otherwise than as provided in this section. 3254

To the extent that any provision in this division 3255
conflicts with any provision in section 5747.026 of the Revised 3256
Code, the provision in that section prevails. 3257

(H) The amounts withheld by an employer pursuant to 3258
section 5747.06 of the Revised Code, a casino operator pursuant 3259

to section 5747.063 of the Revised Code, or a lottery sales 3260
agent pursuant to section 5747.064 of the Revised Code shall be 3261
allowed to the recipient of the compensation casino winnings, or 3262
lottery prize award as credits against payment of the 3263
appropriate taxes imposed on the recipient by section 5747.02 3264
and under Chapter 5748. of the Revised Code. 3265

(I) If a pass-through entity elects to file a single 3266
return under division (D) of this section and if any investor is 3267
required to file the annual return and make the payment of taxes 3268
required by this chapter on account of the investor's other 3269
income that is not included in a single return filed by a pass- 3270
through entity or any other investor elects to file the annual 3271
return, the investor is entitled to a refundable credit equal to 3272
the investor's proportionate share of the tax paid by the pass- 3273
through entity on behalf of the investor. The investor shall 3274
claim the credit for the investor's taxable year in which or 3275
with which ends the taxable year of the pass-through entity. 3276
Nothing in this chapter shall be construed to allow any credit 3277
provided in this chapter to be claimed more than once. For the 3278
purpose of computing any interest, penalty, or interest penalty, 3279
the investor shall be deemed to have paid the refundable credit 3280
provided by this division on the day that the pass-through 3281
entity paid the estimated tax or the tax giving rise to the 3282
credit. 3283

(J) The tax commissioner shall ensure that each return 3284
required to be filed under this section includes a box that the 3285
taxpayer may check to authorize a paid tax preparer who prepared 3286
the return to communicate with the department of taxation about 3287
matters pertaining to the return. The return or instructions 3288
accompanying the return shall indicate that by checking the box 3289
the taxpayer authorizes the department of taxation to contact 3290

the preparer concerning questions that arise during the 3291
processing of the return and authorizes the preparer only to 3292
provide the department with information that is missing from the 3293
return, to contact the department for information about the 3294
processing of the return or the status of the taxpayer's refund 3295
or payments, and to respond to notices about mathematical 3296
errors, offsets, or return preparation that the taxpayer has 3297
received from the department and has shown to the preparer. 3298

(K) The tax commissioner shall permit individual taxpayers 3299
to instruct the department of taxation to cause any refund of 3300
overpaid taxes to be deposited directly into a checking account, 3301
savings account, or an individual retirement account or 3302
individual retirement annuity, or preexisting college savings 3303
plan or program account offered by the Ohio tuition trust 3304
authority under Chapter 3334. of the Revised Code, as designated 3305
by the taxpayer, when the taxpayer files the annual return 3306
required by this section electronically. 3307

(L) The tax commissioner may adopt rules to administer 3308
this section. 3309

Sec. 5747.69. (A) As used in this section: 3310

(1) "Advanced firearm training" means a course of advanced 3311
firearms training taught by an expert that includes instruction 3312
on dealing with an active shooter in a school or classroom 3313
environment under division (D) (1) (a) of section 2923.122 of the 3314
Revised Code. 3315

(2) "Board of education or governing body of a school" 3316
means any of the following: 3317

(a) The board of education of a city, exempted village, 3318
local, or joint vocational school district; 3319

(b) The governing authority of a community school 3320
established under Chapter 3314. of the Revised Code; 3321

(c) The governing body of a STEM or STEAM school 3322
established under Chapter 3326. of the Revised Code; 3323

(d) The governing authority of a nonpublic school for 3324
which the state board of education has issued a charter pursuant 3325
to section 3301.16 of the Revised Code and prescribes minimum 3326
standards under division (D) (2) of section 3301.07 of the 3327
Revised Code. 3328

(3) "School premises" means a school building, school 3329
grounds, or other physical premises of any of the school 3330
districts or schools described by division (A) (2) of this 3331
section. 3332

(4) "School day" has the same meaning as in section 3333
3313.481 of the Revised Code. 3334

(5) "Valid concealed handgun license" has the same meaning 3335
as in section 2923.11 of the Revised Code. 3336

(B) There is hereby allowed a refundable credit against a 3337
taxpayer's aggregate tax liability under section 5747.02 of the 3338
Revised Code for a taxpayer who has completed advanced firearms 3339
training and who otherwise satisfies the criteria described in 3340
this division. The amount of the credit equals the product of 3341
fifty dollars multiplied by the number of months in the 3342
taxpayer's taxable year during which the taxpayer (a) holds a 3343
valid concealed handgun license, (b) on every school day of such 3344
month carries a concealed handgun on school premises as 3345
authorized by a board of education or governing body of a school 3346
in accordance with division (D) (1) (a) (iv) of section 2923.122 of 3347
the Revised Code, and (c) is not employed or otherwise 3348

compensated by the board of education or the governing body of 3349
the school, or by any person contracting with the board of 3350
education or governing body to provide such services. 3351

A taxpayer shall claim the credit in the order required by 3352
section 5747.98 of the Revised Code. Any credit amount in excess 3353
of the taxpayer's aggregate tax liability under section 5747.02 3354
of the Revised Code shall be refunded to the taxpayer. 3355

The tax commissioner may require a taxpayer claiming a 3356
credit under this section to furnish information as is necessary 3357
to support the claim for the credit under this section, and no 3358
credit shall be allowed unless the requested information is 3359
provided. 3360

Sec. 5747.98. (A) To provide a uniform procedure for 3361
calculating a taxpayer's aggregate tax liability under section 3362
5747.02 of the Revised Code, a taxpayer shall claim any credits 3363
to which the taxpayer is entitled in the following order: 3364

(1) Either the retirement income credit under division (B) 3365
of section 5747.055 of the Revised Code or the lump sum 3366
retirement income credits under divisions (C), (D), and (E) of 3367
that section; 3368

(2) Either the senior citizen credit under division (F) of 3369
section 5747.055 of the Revised Code or the lump sum 3370
distribution credit under division (G) of that section; 3371

(3) The dependent care credit under section 5747.054 of 3372
the Revised Code; 3373

(4) The credit for displaced workers who pay for job 3374
training under section 5747.27 of the Revised Code; 3375

(5) The campaign contribution credit under section 5747.29 3376